



LAMPIRAN I



KUESIONER PENELITIAN

Daftar pertanyaan berikut ini terdiri dari tipe isian dan pilihan. Pada tipe isian, isilah pada tempat yang telah disediakan dengan singkat dan jelas. Sedangkan pada tipe pilihan berilah tanda silang (X) pada salah satu jawaban yang anda anggap benar.

A. Pertanyaan Umum

1. Nama :
2. Umur :
3. Jenis Kelamin : L / P (*)
4. Masa Kerja : tahun bulan
5. Jabatan : (A) Partner (B) Manajer
(C) Auditor Senior (D) Auditor Junior

B. Pertanyaan Khusus

Hubungan Rekan Kerja

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Min, 2014)

No	Pertanyaan	STS	TS	N	S	SS
1	Sebagian besar rekan kerja dan saya memiliki relasi yang mendalam satu dengan yang lain					
2	Saya berbagi perasaan satu sama lain dengan sebagian besar rekan kerja					
3	Kebanyakan rekan kerja dan saya berbagi emosi satu sama lain, tidak peduli senang atau sedih					
4	Saya berbagi emosi satu sama lain dengan sebagian besar rekan kerja, tidak peduli bahagia atau sedih					
5	Umumnya rekan kerja dan saya saling menghargai satu sama lain					
6	Alasan mengapa saya bekerja dengan sebagian besar kolega tidak lebih dari sekedar alasan yang menguntungkan bagi saya					
7	Saya akan memberikan pertolongan kepada rekan kerja saya tergantung					

	pada bagaimana timbal baliknya pada saya					
8	Hubungan kerja harus menekankan sisi saling menguntungkan, bila tidak ada untungnya maka tidak perlu melakukan apapun untuk rekan kerja kita.					
9	Hubungan saya dengan sebagian besar rekan kerja adalah untuk mendapatkan manfaat materi					
10	Timbal balik antara saya dan sebagian besar rekan kerja saya sangat diperhitungkan					
11	Saya pikir saya memiliki kewajiban untuk menjaga rekan-rekan saya					
12	Ketika rekan kerja mengalami kesulitan, sebagai rekannya, saya memiliki tugas untuk membantunya					
13	Apapun yang terjadi pada rekan saya, saya pikir saya memiliki tanggung jawab untuk peduli					
14	Saya dan sebagian besar rekan kerja sangat menaruh perhatian pada pencitraan					
15	Semakin dihormati oleh rekan kerja, semakin baik pencitraan kita					
16	Sebagian besar rekan kerja akan saling mengkonfrontasi					

Kompleksitas Tugas

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Budiasih, 2018)

No	Pertanyaan	STS	TS	N	S	SS
1	Selalu jelas bagi saya tugas mana yang harus dikerjakan.					
2	Alasan mengapa saya harus mengerjakan setiap jenis tugas (dari berbagai macam tugas yang ada) sangatlah tidak jelas bagi saya.					
3	Saya selalu dapat mengetahui dengan jelas bahwa suatu tugas telah dapat saya selesaikan.					
4	Saya tidak dapat mengerjakan tugas dengan baik jika tugas yang diberikan sangat kompleks.					
5	Saya dapat menyelesaikan tugas dengan baik walaupun tugas yang diberikan banyak, berbeda-beda, dan saling terkait satu sama lain.					
6	Sangatlah tidak jelas bagi saya cara mengerjakan setiap jenis tugas yang harus saya lakukan selama ini					

Motivasi

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Yulianto, 2012)

No	Pertanyaan	STS	TS	N	S	SS
1	Besarnya pendapatan/gaji yang mendorong auditor untuk meningkatkan kinerjanya.					
2	Rasa aman yang dirasakan dalam lingkungan pekerjaan menambah semangat auditor untuk bekerja lebih giat.					

3	<p>Pemberian penghargaan hasil kerja tidak menambah semangat untuk meningkatkan kinerja auditor.</p>					
4	<p>Jaminan kesehatan yang diperoleh para auditor membuat auditor merasa tenang sehingga dapat meningkatkan kinerja yang optimal.</p>					
5	<p>Adanya kesempatan untuk mengembangkan diri untuk berkarir dan memperoleh kemajuan akan semakin mendorong auditor untuk bekerja secara maksimal.</p>					
6	<p>Kesempatan beraktualisasi diri yang mendorong auditor untuk meningkatkan kinerjanya.</p>					

Komitmen Organisasi

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Wijaya, 2014)

No	Pertanyaan	STS	TS	N	S	SS
1	Saya merasa ikut memiliki organisasi di tempat saya bekerja.					
2	Saya merasa terikat secara emosional dengan organisasi di tempat saya bekerja					
3	Organisasi di tempat saya bekerja sangat berarti bagi saya					
4	Saya merasa menjadi bagian dari organisasi di tempat saya bekerja.					
5	Saya merasa masalah organisasi di tempat saya bekerja juga seperti masalah saya.					

6	Saya sulit terikat dengan organisasi lain seperti organisasi di tempat saya bekerja					
7	Saya mau berusaha di atas batas normal untuk mensukseskan KAP di tempat saya bekerja					
8	Saat ini saya tetap tinggal di KAP karena komitmen terhadap organisasi.					
9	Alasan utama saya tetap bekerja di KAP ini adalah karena loyalitas terhadap KAP					
10	Saya merasa tidak komitmen jika meninggalkan organisasi di tempat saya bekerja.					
11	Saya merasa tidak profesional jika meninggalkan pekerjaan di tempat saya bekerja.					

12	Saya merasa tidak mempunyai loyalitas terhadap organisasi jika saya memutuskan untuk keluar dari pekerjaan saya.					
----	--	--	--	--	--	--

Independensi

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Yulianto, 2012)

No	Pertanyaan	STS	TS	N	S	SS
1	Penyusunan laporan audit berdasarkan dari campur tangan pimpinan untuk menentukan, mengeliminasi atau memodifikasi bagian-bagian tertentu yang diperiksa.					
2	Penyusunan laporan audit berdasarkan dari					

	<p>suatu sikap tidak mau bekerja sama mengenai penerapan prosedur yang dipilih.</p>					
3	<p>Penyusunan laporan audit bebas dari usaha-usaha pihak lain terhadap subyek pekerjaan pemeriksaan selain untuk proses pemeriksaan yang disediakan.</p>					
4	<p>Pemeriksaan langsung dan bebas mengakses semua buku-buku, catatan-catatan, pejabat dan karyawan perusahaan, serta sumber informasi lain yang berhubungan dengan kegiatan, kewajiban-kewajiban, dan sumber-sumber bisnis.</p>					

5	<p>Pelaksanaan pemeriksaan aktif bekerjasama dengan pribadi manajerial selama proses pemeriksaan akuntan.</p>					
6	<p>Pemeriksaan bebas dari usaha-usaha manajerial untuk menentukan atau menunjuk kegiatan yang akan diperiksa atau untuk menentukan dapat diterimanya masalah pembuktian.</p>					
7	<p>Pemeriksaan dipengaruhi oleh kepentingan pribadi atau hubungan yang membatasi pemeriksaan pada kegiatan catatan, orang-orang tertentu yang seharusnya tercakup dalam pemeriksaan</p>					

8	<p>Pelaporan bebas dari perasaan kewajiban untuk memodifikasi pengaruh fakta-fakta yang dilaporkan pada pihak tertentu</p>					
9	<p>Pelaporan menghindari praktek untuk meniadakan persoalan penting dari laporan formal ke laporan informal bentuk tertentu yang disenangi.</p>					
10	<p>Pelaporan menggunakan bahasa atau istilah-istilah yang mendua arti secara sengaja atau tidak dalam pelaporan fakta-fakta, pendapat, rekomendasi, serta dalam penafsirannya</p>					
11	<p>Pelaporan bebas dari usaha tertentu untuk mengesampingkan pertimbangan akuntan</p>					

	pemeriksaan terhadap isi laporan pemeriksaan, baik fakta maupun pendapatnya.					
--	---	--	--	--	--	--

Self Efficacy

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Indaryanto, 2014)

No	Pertanyaan	STS	TS	N	S	SS
1	Saya bersedia dan menikmati untuk memilih pekerjaan dengan tugas yang menantang dan sulit sehingga saya dapat belajar banyak keterampilan baru dari pekerjaan tersebut					
2	Saya sering mencari kesempatan untuk mengembangkan keterampilan dan pengetahuan baru					
3	Dalam pengembangan kemampuan kerja saya selanjutnya cukup penting					

	bagi saya untuk memilih tugas-tugas yang beresiko					
4	Saya ingin menunjukkan bahwa saya dapat melakukan lebih baik daripada rekan kerja saya					
5	Saya mencoba untuk mencari tahu apa yang diperlukan untuk membuktikan kemampuan saya kepada orang lain di tempat kerja saya					
6	Saya menikmati ketika orang lain di tempat kerja saya menyadari betapa baik yang saya lakukan					
7	Saya lebih memilih untuk bekerja pada proyek-proyek dimana saya bisa membuktikan kemampuan saya kepada orang lain					
8	Saya akan menghindari mengambil tugas baru jika ada kemungkinan bahwa saya akan terlihat tidak kompeten untuk orang lain					

9	Menghindari menunjukkan kemampuan rendah adalah lebih penting bagi saya daripada mempelajari keterampilan baru					
10	Saya khawatir mengambil tugas di tempat kerja jika kinerja saya akan memperlihatkan bahwa saya mempunyai kemampuan rendah					
11	Saya lebih suka menghindari situasi di tempat kerja dimana saya bisa berkinerja buruk					

Etos Kerja

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Santoso, 2012)

No	Pertanyaan	STS	TS	N	S	SS
1	Ketika bekerja saya senantiasa merasakan Tuhan bersama saya					

2	Saya merasakan bahwa pekerjaan yang saya lakukan adalah tanggung jawab dan amanah kepada Tuhan					
3	Agama saya mengajarkan umatnya untuk bekerja keras					
4	Rejeki yang disediakan Tuhan harus dicari secara aktif dengan cara berusaha dan berdoa					
5	Bekerja sungguh-sungguh dan diiringi dengan doa kepada Tuhan termasuk dalam ibadah					
6	Dalam bekerja, manusia juga dianjurkan untuk menjalin tali persaudaraan dengan sesamanya agar pekerjaannya lebih sukses					
7	Hubungan baik dengan sesama manusia harus lebih diutamakan dibandingkan dengan uang, materi atau aturan					
8	Atasan harus dihargai karena posisi dan kedudukan mereka					

9	Saya lebih senang bekerja ada satu atasan daripada berpindah-pindah					
10	Lebih baik menunggu perintah atasan daripada berinisiatif untuk memulai bekerja					
11	Saya giat bekerja walaupun tidak diawasi oleh atasan					
12	Saya bekerja berdasarkan kreativitas saya sendiri					
13	Kebiasaan kerja seseorang tidak dapat diubah					
14	Setiap orang memiliki kemampuan untuk mengubah diri mereka sendiri dalam setiap tahap kehidupannya					
15	Bila telah cukup modal, saya akan membuka usaha sendiri					
16	Masalah miskin atau kaya dapat diubah oleh manusia dengan berusaha (bekerja) dan berdoa					

Kepuasan Kerja

Mohon untuk memberikan tanda (X) pada setiap pertanyaan yang anda pilih.

Keterangan :

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Kurniawati, 2012)

No	Pertanyaan	STS	TS	N	S	SS
	<i>Kepuasan terhadap gaji</i>					
1	KAP memberikan gaji yang lebih baik daripada pesaing					
2	Gaji saya cukup mengingat tanggung jawab yang saya pikul					
3	Saya diberi gaji sesuai dengan yang saya kerjakan					
4	Tunjangan yang saya terima cukup banyak					
	<i>Kepuasan terhadap promosi</i>					

5	Saya suka dengan dasar yang digunakan untuk promosi dalam perusahaan					
6	Promosi jarang terjadi di perusahaan					
7	Jika saya melaksanakan pekerjaan dengan baik, saya akan dipromosikan					
8	Saya puas dengan jabatan saya saat ini					
	Kepuasan terhadap rekan kerja					
9	Orang yang bekerja dengan saya memberikan dukungan yang cukup kepada saya					
10	Ketika saya meminta rekan sekerja melakukan pekerjaan tertentu, pekerjaan tersebut diselesaikan dengan baik					
11	Saya menikmati bekerja dengan teman-teman di sini					
12	Saya bekerja dengan orang yang bertanggung jawab					
	Kepuasan terhadap pekerjaan itu sendiri					

13	Pekerjaan saya sangat menarik					
14	Saya merasa senang dengan tingkat tanggung jawab dalam pekerjaan saya					
15	Saya suka melaksanakan pekerjaan saya					
16	Saya merasa mendapatkan banyak keberhasilan dalam pekerjaan saya					

Kinerja

Petunjuk: Mohon Bapak/Ibu/Saudara memberikan pendapat atas pertanyaan – pertanyaan berikut, sesuai dengan tingkat persetujuan dengan memberikan tanda silang (X) pada angka pilihan:

1 = Sangat Tidak Setuju (STS) 3 = Netral (N) 5 = Sangat Setuju (SS)

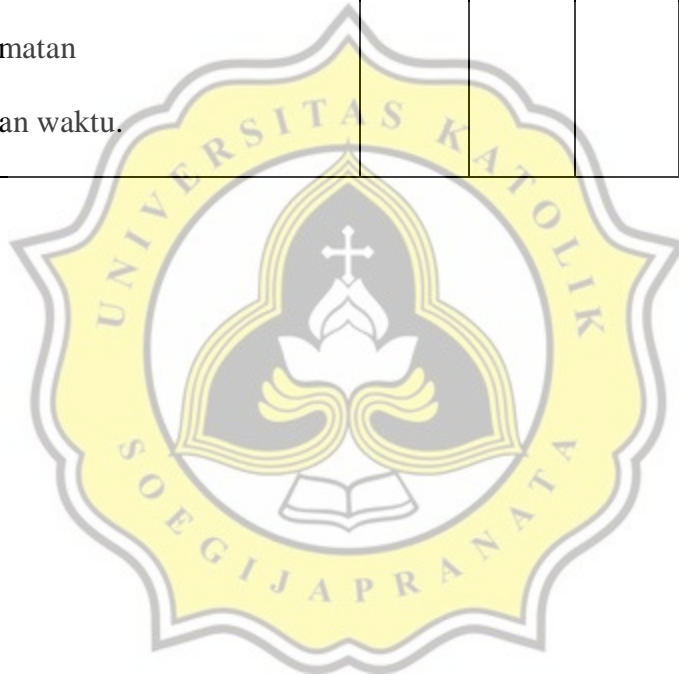
2 = Tidak Setuju (TS) 4 = Setuju (S)

(Sumber kuesioner : Yulianto, 2012)

No	Pertanyaan	STS	TS	N	ST	SS
1	Dalam menyelesaikan suatu pekerjaan, saya dapat menyelesaikannya dengan ketelitian yang tinggi.					

2	<p>Dalam melaksanakan tugas di lapangan, saya sulit mempunyai inisiatif untuk mencari langkah yang terbaik</p>					
3	<p>Saya dalam melaksanakan pemeriksaan sesuai dengan prosedur dan kebijakan yang diterapkan organisasi.</p>					
4	<p>Berkaitan dengan tanggung jawab pekerjaan, saya menggunakan segenap pengetahuan agar dapat memperoleh hasil yang optimal.</p>					
5	<p>Saya mampu membuat perencanaan dan jadwal pekerjaan karena dapat mempengaruhi ketepatan</p>					

	waktu serta hasil pekerjaan yang menjadi tanggung jawab.					
6	Dalam bekerja saya tidak bisa menghasilkan kinerja yang optimal jika disertai penghematan biaya dan waktu.					

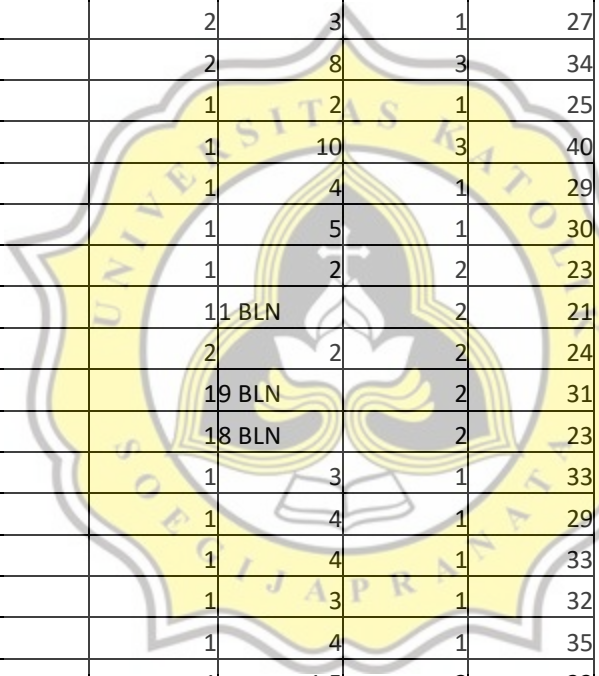


LAMPIRAN 2



DATA RESPONDEN

NO RESPONDEN	GENDER	MASA KERJA	POSISI	UMUR
1	2	2	1	25
2	2	1	2	22
3	2	1	2	22
4	2	4	1	23
5	2	4	1	25
6	2	2	2	22
7	2	2	2	23
8	2	10	1	38
9	1	7	1	30
10	2	1	2	23
11	1	3	2	28
12	2	5	1	30
13	1	10	1	36
14	1	2	2	30
15	2	1	2	23
16	2	2	2	23
17	2	2	2	27
18	2	1	2	25
19	2	2	1	25
20	2	3	1	27
21	2	4	1	27
22	2	5	1	25
23	1	10	1	35
24	1	10	1	45
25	1	10	1	38
26	1	10	1	40
27	1	10	4	40
28		12 BLN	3	26
29	1	2.5	1	26
30	2	1	2	25
31	1	1	2	25
32	2	2	1	23
33	2	1	2	25



34	1	3	1	30
35	2	2	2	27
36	2	4	2	32
37	2	2	2	25
38	2	1	2	24
39	1	3	1	27
40	1	2	1	18
41	2	1	2	24
42	1	1	2	23
43	1	2	2	24
44	2	3	1	27
45	2	8	3	34
46	1	2	1	25
47	1	10	3	40
48	1	4	1	29
49	1	5	1	30
50	1	2	2	23
51	11 BLN		2	21
52	2	2	2	24
53	19 BLN		2	31
54	18 BLN		2	23
55	1	3	1	33
56	1	4	1	29
57	1	4	1	33
58	1	3	1	32
59	1	4	1	35
60	1	1.5	2	23
61	2	3	1	31
62	1	2	2	28
63	12 BLN		2	27
64	1	2	1	24
65	2	2	1	23
66	2	2	1	25
67	2	1	2	25
68	1	5	1	32
69	1	3	1	29
70	1	18	1	45
71	1	10	1	40

72	2	5	1	30
73	1	3	1	30
74	1	2	1	27



JAWABAN RESPONDEN

NO RES	HUBUNGAN REKAN KERJA (X1)																TOTAL X1
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	
1	5	4	5	5	4	2	2	2	2	1	5	4	2	2	2	5	52
2	4	4	4	4	5	2	2	2	2	2	4	5	2	2	2	4	50
3	4	4	4	4	4	2	2	3	2	2	4	4	2	3	2	4	50
4	5	4	4	4	4	2	1	2	2	1	4	4	1	2	2	4	46
5	4	4	4	4	4	2	2	2	2	2	4	4	2	2	2	4	48
6	4	4	4	4	4	2	2	2	2	2	4	4	2	2	2	5	49
7	5	5	5	5	5	1	1	1	1	1	4	4	1	1	1	5	46
8	4	4	4	4	4	1	2	2	2	2	4	5	2	2	2	4	48
9	4	4	4	4	4	2	2	2	2	2	5	4	2	2	2	4	49
10	4	4	4	4	4	2	2	2	2	1	4	5	2	2	2	4	48
11	4	4	4	5	5	2	2	2	2	1	4	4	2	2	2	5	50
12	4	4	4	4	4	2	2	2	2	2	4	4	2	2	2	4	48
13	5	5	5	5	5	2	1	1	1	1	5	5	3	2	2	4	52
14	5	5	5	5	5	2	2	1	2	2	4	4	2	2	1	4	51
15	4	4	4	5	4	2	2	2	2	2	4	4	4	2	1	4	50
16	4	5	5	5	5	2	2	2	2	2	4	4	3	2	2	4	53
17	4	4	4	4	5	2	1	2	2	2	4	4	1	1	1	5	46
18	5	5	5	5	4	2	1	2	1	2	5	5	1	2	1	5	51
19	4	4	4	4	4	2	2	2	2	2	5	4	2	1	2	4	48
20	5	4	4	5	5	1	1	1	1	1	4	5	1	1	1	5	45

21	5	4	4	5	4	1	2	1	2	1	5	4	1	4	2	4	49
22	5	4	4	4	5	2	1	2	1	2	4	5	1	4	5	4	53
23	5	5	5	5	5	1	1	1	1	1	4	5	1	1	1	5	47
24	5	5	5	5	5	1	1	1	1	1	4	5	1	1	1	4	46
25	5	5	5	5	5	1	1	1	1	1	4	5	2	2	2	5	50
26	5	5	5	5	5	1	1	1	1	1	4	5	2	2	2	4	49
27	5	5	5	5	5	1	1	1	1	1	4	5	2	2	2	4	49
28	4	4	4	5	4	2	2	2	2	2	4	4	1	1	2	5	48
29	5	5	5	4	4	2	2	2	2	2	5	3	2	2	2	5	52
30	4	4	4	4	4	2	2	2	2	2	5	4	1	1	1	4	46
31	4	4	4	4	4	1	1	1	1	2	5	3	2	2	2	5	45
32	4	5	5	5	5	2	2	2	2	2	4	4	1	1	2	2	48
33	4	4	4	4	4	2	2	2	2	1	4	2	2	2	2	2	43
34	4	4	4	5	5	2	2	2	2	2	4	1	1	4	2	2	46
35	5	5	4	5	5	1	1	1	1	1	5	5	2	2	1	4	48
36	4	4	4	5	4	2	2	2	2	2	4	4	1	5	5	4	54
37	5	5	4	5	4	2	2	2	2	2	5	5	2	1	1	4	51
38	5	5	4	5	4	1	1	2	1	2	5	4	2	2	2	4	49
39	5	5	5	5	4	2	2	1	1	2	4	5	2	2	1	4	50
40	5	5	5	5	4	2	2	2	2	4	4	4	2	2	2	4	54
41	5	5	5	5	5	2	2	2	1	4	5	4	1	2	2	4	54
42	5	5	4	5	4	1	2	2	2	4	5	4	2	2	2	4	53
43	4	5	4	4	5	1	1	2	2	4	5	4	2	2	2	5	52
44	4	4	4	4	4	1	2	2	2	2	4	4	2	2	2	5	48
45	5	5	5	5	5	2	2	2	2	2	4	4	1	2	2	4	52
46	5	4	4	4	5	1	2	2	2	2	4	4	1	2	2	4	48

47	4	4	5	4	5	4	1	2	2	1	4	4	2	2	2	4	50
48	5	4	4	4	5	4	1	2	2	2	5	5	2	2	2	5	54
49	5	5	5	5	5	5	2	2	2	2	5	2	1	2	2	5	55
50	5	5	5	4	4	5	2	2	2	2	4	3	1	1	1	4	50
51	5	5	5	4	4	1	1	2	2	2	4	3	1	1	2	4	46
52	4	4	4	4	4	1	1	1	1	1	4	3	1	2	2	1	38
53	5	5	5	5	5	1	1	2	1	1	5	2	2	2	4	5	51
54	4	4	4	4	5	1	2	2	4	4	4	2	2	2	1	4	49
55	5	4	4	4	4	2	2	4	4	4	4	3	5	3	4	5	61
56	5	5	5	4	5	2	2	4	5	5	5	4	3	2	1	5	62
57	5	4	5	4	4	2	2	5	5	5	4	2	1	2	3	5	58
58	5	5	5	5	5	1	2	2	2	1	5	1	2	2	2	5	50
59	5	4	5	4	5	1	2	2	2	2	4	2	1	2	2	4	47
60	4	4	4	4	4	2	2	2	2	2	4	3	2	1	1	2	43
61	4	5	4	1	4	1	2	2	1	2	5	3	2	2	2	5	45
62	5	5	5	2	3	1	1	1	1	1	5	2	2	4	1	4	43
63	4	4	5	5	4	2	2	2	2	2	4	4	2	4	3	5	54
64	4	4	4	4	5	2	2	1	2	2	5	3	1	1	1	2	43
65	4	4	4	4	4	1	1	1	1	1	3	1	2	1	2	4	38
66	4	4	4	4	4	2	2	2	1	2	4	2	1	2	2	1	41
67	4	4	4	5	4	2	2	1	1	2	4	2	1	1	2	3	42
68	1	4	4	4	4	1	2	2	2	2	4	2	2	1	2	4	41
69	5	4	5	5	5	3	3	2	2	2	5	2	4	5	3	4	59
70	4	5	5	4	4	3	4	3	2	2	5	5	3	2	2	5	58
71	4	4	4	4	4	2	4	2	2	2	4	3	2	2	2	4	49
72	5	4	4	4	5	2	5	2	2	2	4	5	3	2	2	5	56

73	4	5	4	5	5	2	3	2	2	1	4	5	2	2	3	5	54
74	4	4	4	2	4	1	1	1	1	2	4	5	3	2	2	3	43



KOMPLEKSITAS TUGAS (X2)							
X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TOTAL X2	
4	2	4	2	4	2	18	
4	2	4	2	4	2	18	
4	2	4	3	3	3	19	
4	4	3	3	3	4	21	
4	2	4	2	4	3	19	
4	2	4	2	4	2	18	
5	1	4	1	5	1	17	
4	2	4	2	4	2	18	
4	2	4	2	4	2	18	
2	2	4	2	1	2	13	
4	3	4	3	4	3	21	
4	2	4	2	4	2	18	
5	5	5	2	5	2	24	
4	2	4	2	2	4	18	
4	2	4	2	4	2	18	
3	2	4	3	3	2	17	
4	4	2	4	2	4	20	
5	3	4	3	4	1	20	
4	3	4	3	4	2	20	
5	3	5	3	5	1	22	
5	3	4	3	4	1	20	
4	3	4	3	4	1	19	
5	1	5	1	5	1	18	
5	1	5	1	5	1	18	
5	1	5	1	5	1	18	
5	1	5	1	5	1	18	
3	2	4	3	3	2	17	
3	3	4	4	3	4	21	
4	3	4	4	3	4	22	
4	2	4	4	3	4	21	
4	3	4	3	3	2	19	
4	3	4	4	3	2	20	
4	2	4	4	3	3	20	

5	2	5	2	5	2	21
4	2	4	2	4	2	18
4	1	4	1	5	1	16
5	2	4	1	4	1	17
4	2	4	2	4	2	18
3	3	3	3	3	3	18
3	3	4	4	3	4	21
4	3	3	3	3	3	19
4	4	4	4	3	2	21
4	4	4	4	4	3	23
4	2	4	2	4	2	18
1	4	3	1	1	4	14
5	2	5	2	5	2	21
3	2	2	3	3	2	15
4	2	4	2	4	2	18
4	3	4	2	4	2	19
4	2	4	2	4	2	18
4	4	4	4	4	4	24
5	2	4	5	5	1	22
5	2	4	3	4	2	20
4	3	4	3	4	3	21
3	3	3	2	2	2	15
5	5	4	5	5	5	29
4	3	4	3	4	3	21
4	3	4	4	3	4	22
4	2	4	3	4	2	19
4	3	4	3	3	3	20
5	3	5	5	3	3	24
4	3	4	4	3	3	21
4	2	4	2	3	1	16
4	3	3	4	3	3	20
4	3	5	4	5	5	26
3	1	1	1	3	2	11
3	3	3	4	2	3	18
3	3	4	4	3	3	20
3	3	3	3	1	3	16
4	3	4	3	3	4	21
3	1	1	1	1	2	9

2	1	1	1	1	1	1	7
1	2	2	2	1	1		9

NO RESPONDEN	MOTIVASI (X3)						TOTAL X3
	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	
1	4	4	2	4	4	4	22
2	4	5	1	4	4	4	22
3	4	4	2	4	4	4	22
4	4	3	4	4	4	4	23
5	4	4	2	4	4	4	22
6	2	4	3	4	4	4	21
7	1	5	3	5	5	5	24
8	4	4	2	4	4	4	22
9	4	4	2	4	4	4	22
10	2	4	4	4	4	4	22
11	4	4	2	4	5	5	24
12	4	4	4	4	4	4	24
13	5	5	1	1	5	5	22
14	4	4	2	3	4	4	21
15	4	4	4	4	4	4	24
16	4	5	2	4	4	4	23
17	4	4	4	2	4	2	20
18	1	5	3	5	5	4	23
19	2	4	3	4	4	4	21
20	1	5	3	5	5	5	24
21	2	5	3	4	4	5	23
22	1	4	3	5	5	4	22
23	5	5	1	5	5	5	26
24	5	5	1	5	5	5	26
25	5	5	1	5	5	5	26
26	5	5	1	5	5	5	26
27	5	5	1	5	5	5	26
28	4	4	4	4	5	5	26
29	5	5	5	5	5	5	30

30	5	5	5	5	5	5	30
31	4	4	4	4	4	4	24
32	4	4	4	4	4	4	24
33	4	4	4	4	4	4	24
34	5	4	4	4	4	4	25
35	5	5	2	4	5	5	26
36	4	4	2	4	4	4	22
37	5	5	4	4	4	4	26
38	4	4	5	4	5	5	27
39	4	4	4	4	4	4	24
40	3	3	3	3	4	4	20
41	3	4	4	4	3	3	21
42	4	4	4	4	4	4	24
43	5	5	5	5	5	5	30
44	5	5	5	5	5	5	30
45	4	4	2	4	4	4	22
46	2	4	3	2	3	2	16
47	5	5	2	5	5	5	27
48	3	2	2	2	3	3	15
49	4	4	2	4	4	4	22
50	3	4	4	4	4	4	23
51	3	4	4	4	4	4	23
52	3	4	4	4	4	4	23
53	5	5	2	3	5	5	25
54	4	5	4	5	4	4	26
55	4	3	4	3	4	3	21
56	3	3	3	3	3	3	18
57	4	4	4	4	4	4	24
58	3	5	2	4	3	3	20
59	3	3	3	4	4	4	21
60	4	4	2	4	4	4	22
61	4	4	2	4	5	5	24
62	5	5	2	5	5	5	27
63	4	4	3	4	4	4	23
64	4	4	3	4	5	5	25
65	4	4	3	4	4	4	23
66	4	4	3	4	4	4	23
67	5	5	3	5	5	5	28

68	4	4	3	4	4	4	23
69	4	4	2	4	4	4	22
70	5	5	5	5	5	5	30
71	4	5	4	5	4	5	27
72	4	4	2	4	4	4	22
73	4	4	3	5	4	4	24
74	4	5	5	5	5	5	29



NO RESPONDEN	KOMITMEN ORGANISASI (X4)												TOTAL X4
	X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	X4.9	X4.10	X4.11	X4.12	
1	4	3	3	4	3	3	3	3	3	3	3	3	3
2	4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	2	2	4	4	3	4	3	3	3	3	4	2
4	4	3	3	4	4	3	4	3	3	3	3	4	2
5	4	4	4	4	4	4	4	4	4	4	4	4	4
6	4	4	4	4	4	3	4	4	4	4	2	4	2
7	5	4	4	4	5	3	4	4	5	1	4	4	2
8	4	4	4	4	2	2	4	4	4	2	2	2	2
9	4	4	4	4	2	2	4	4	4	2	2	2	2
10	4	4	4	4	4	2	4	4	2	2	2	2	2
11	4	3	4	4	2	3	4	4	4	3	3	3	2
12	4	4	4	4	4	4	3	4	4	4	4	4	4
13	5	5	5	5	5	5	5	4	4	4	4	4	4
14	3	3	3	3	3	3	4	3	4	3	4	4	3
15	4	4	4	4	4	4	3	4	4	4	4	4	4
16	4	4	4	4	4	2	3	3	3	2	2	2	2
17	4	3	4	4	3	2	3	3	3	2	2	2	2
18	3	3	5	4	5	3	4	5	4	5	4	4	5
19	3	3	4	4	4	3	4	4	4	4	4	4	4
20	3	3	5	5	5	3	5	5	5	5	5	5	5
21	3	3	5	4	5	3	4	5	4	5	4	4	5
22	3	3	5	5	4	3	5	4	5	4	5	5	4

23	5	5	5	5	4	1	5	5	5	5	5	5
24	5	5	5	5	4	1	5	5	5	5	5	5
25	5	5	5	5	4	1	5	5	5	5	5	5
26	5	5	5	5	5	1	5	5	5	5	5	5
27	5	5	5	5	4	1	5	5	5	5	5	5
28	3	3	2	2	2	4	4	3	4	2	4	3
29	3	3	3	3	3	3	3	3	4	3	4	3
30	2	2	2	3	3	3	3	3	4	3	4	3
31	3	3	3	3	3	3	3	3	4	3	4	3
32	2	2	2	2	2	4	4	3	4	2	5	3
33	4	4	4	4	4	2	4	4	4	4	4	4
34	4	4	4	4	4	2	4	4	5	4	4	4
35	5	5	4	5	5	4	5	5	5	5	5	5
36	4	4	4	4	4	4	4	4	4	4	4	4
37	3	4	3	4	4	3	4	4	4	4	4	4
38	3	3	3	3	3	3	3	3	3	4	4	4
39	3	3	3	3	3	3	3	3	3	4	4	4
40	3	3	4	3	4	3	3	3	4	4	4	4
41	3	3	3	3	3	4	4	4	3	3	3	3
42	3	3	3	4	3	3	3	3	3	3	3	3
43	3	3	3	4	3	4	3	3	3	3	3	3
44	3	3	3	3	3	3	3	3	3	3	3	3
45	4	4	4	4	4	3	4	5	5	4	4	4
46	2	3	3	4	2	4	3	4	4	2	3	1
47	5	5	5	5	4	2	4	5	5	5	5	5
48	2	2	3	3	3	1	2	2	1	2	3	3

49	4	4	5	4	4	3	3	4	4	2	2	2
50	4	4	4	4	4	2	4	4	4	4	4	4
51	4	4	4	4	4	2	5	5	5	5	5	5
52	3	4	4	4	4	2	4	4	4	4	4	4
53	5	5	4	5	4	3	5	5	5	4	4	4
54	5	4	4	5	4	2	4	3	3	4	3	3
55	4	4	3	4	3	3	4	3	4	3	4	3
56	3	3	3	3	3	3	3	3	3	3	3	3
57	4	3	4	3	4	3	4	3	4	3	4	3
58	3	3	3	3	3	3	3	3	3	3	3	3
59	4	4	4	4	4	4	3	4	4	4	3	4
60	4	4	4	4	4	3	4	4	4	4	4	4
61	4	3	4	4	2	3	4	4	4	3	3	2
62	5	5	5	5	5	1	5	5	5	5	5	1
63	3	3	4	4	4	2	4	4	4	4	4	3
64	4	4	4	4	4	4	5	4	5	5	5	4
65	4	4	4	4	4	4	4	4	4	4	4	4
66	4	4	4	5	5	4	5	5	5	4	4	4
67	4	4	4	4	4	4	4	4	4	4	4	4
68	4	4	4	4	4	4	4	4	4	4	4	4
69	5	5	5	5	5	5	5	5	5	5	5	5
70	5	5	5	5	5	5	5	5	5	5	5	5
71	4	4	4	4	4	4	4	4	4	4	4	4
72	4	4	4	4	4	5	5	5	5	5	5	5
73	4	5	5	5	5	4	4	4	4	4	4	4
74	4	4	5	5	5	4	5	5	5	5	5	5

NO RESPONDEN	INDEPENDENSI (X5)											TOTAL X5	
	X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	X5.7	X5.8	X5.9	X5.10	X5.11		
1	4	4	4	4	4	4	4	2	4	3	2	4	39
2	2	2	4	4	4	4	4	2	4	4	2	4	36
3	4	4	4	4	4	4	4	2	4	3	2	4	39
4	4	4	4	4	4	4	4	2	4	3	2	4	39
5	4	4	4	4	4	4	4	4	4	4	4	4	44
6	4	2	4	4	4	4	4	4	3	2	2	2	35
7	4	1	4	4	5	5	5	5	3	2	2	2	38
8	4	2	4	4	4	2	4	2	4	2	2	4	34
9	4	2	4	4	4	2	4	2	4	2	2	4	34
10	4	2	4	4	4	2	4	2	4	2	2	4	34
11	2	2	4	4	4	3	5	3	4	3	3	4	37
12	2	2	4	4	4	4	4	2	4	4	2	4	36
13	1	1	4	4	4	4	4	1	5	2	2	2	30
14	1	1	5	5	5	5	5	1	5	1	1	1	31
15	2	2	4	4	4	4	4	2	4	4	2	4	36
16	3	3	3	3	3	3	4	3	3	3	3	3	34
17	2	2	3	3	3	3	3	3	3	3	3	3	31
18	3	1	5	5	4	5	4	4	5	3	1	5	41
19	3	2	4	4	4	4	4	4	4	3	2	4	38
20	3	1	5	5	5	5	5	5	5	3	1	5	43

21	3	2	5	4	5	4	5	5	3	2	5	43
22	3	1	4	5	4	5	4	4	3	1	5	39
23	4	1	5	5	5	5	1	5	5	1	5	42
24	4	1	5	5	5	5	1	5	5	1	5	42
25	4	1	5	5	5	5	1	5	5	1	5	42
26	4	1	5	5	5	5	1	5	5	1	5	42
27	4	1	5	5	5	5	1	5	5	1	5	42
28	5	2	3	3	4	3	2	2	2	2	3	31
29	4	2	2	3	4	4	2	2	2	2	2	29
30	4	2	2	4	4	4	2	2	2	2	2	30
31	4	2	2	4	4	4	3	2	2	2	2	31
32	5	3	3	4	4	3	2	2	2	2	2	32
33	2	2	4	4	4	4	2	4	4	2	4	36
34	2	3	4	4	4	4	2	4	4	3	4	38
35	5	2	5	4	4	4	2	3	4	1	4	38
36	4	2	4	4	4	4	2	2	4	2	4	36
37	4	2	4	4	4	4	2	1	4	1	4	34
38	4	2	4	4	4	4	2	2	4	2	4	36
39	4	2	4	4	4	4	2	2	4	2	4	36
40	3	3	3	3	3	3	3	3	3	3	3	33
41	3	3	4	3	4	4	3	3	3	3	3	36
42	2	2	2	2	2	2	2	2	3	3	3	25
43	4	2	4	4	4	4	2	3	2	2	2	33
44	4	3	3	3	3	3	3	3	3	3	3	34
45	4	2	4	4	4	4	2	4	4	2	2	36
46	1	2	2	2	3	3	3	1	1	2	4	24

47	5	2	5	5	5	5	2	5	2	2	5	43
48	3	3	2	2	2	3	3	3	4	4	3	32
49	4	2	4	4	4	4	2	4	4	2	2	36
50	4	4	4	4	4	4	4	4	4	4	4	44
51	4	4	4	4	4	4	4	4	4	4	4	44
52	4	4	4	4	4	4	4	4	4	4	4	44
53	2	2	5	5	5	4	1	5	1	2	1	33
54	4	2	5	4	4	5	2	5	4	2	5	42
55	4	3	4	3	4	3	4	3	4	3	4	39
56	3	3	3	3	3	3	3	3	3	3	3	33
57	4	4	4	4	4	4	4	5	5	5	5	48
58	3	3	4	3	3	3	3	3	3	3	3	34
59	4	4	4	4	3	4	3	4	3	4	4	41
60	4	4	4	4	4	4	2	4	4	4	4	42
61	2	2	4	4	3	5	3	4	3	2	4	36
62	5	4	5	5	5	5	5	5	5	5	5	54
63	4	3	4	4	4	4	2	4	4	4	4	41
64	4	2	4	4	4	4	4	5	4	3	4	42
65	2	2	4	4	4	4	2	4	4	3	4	37
66	2	2	4	4	4	4	2	4	4	2	4	36
67	2	3	4	4	2	4	2	4	4	3	4	36
68	2	4	4	4	2	4	2	4	4	2	4	36
69	2	2	4	4	2	4	2	4	4	3	4	35
70	2	4	4	4	2	4	2	4	4	2	4	36
71	2	4	4	4	2	4	2	4	4	2	4	36
72	2	3	4	4	2	4	2	4	4	2	4	35

73	2	4	4	4	2	4	2	4	4	2	4	36
74	1	4	4	4	2	4	2	5	5	2	4	37

NO RESPONDEN	SELF EFFICACY (X6)											TOTAL X6
	X6.1	X6.2	X6.3	X6.4	X6.5	X6.6	X6.7	X6.8	X6.9	X6.10	X6.11	
1	4	4	3	3	2	2	2	2	2	2	2	2
2	4	4	4	4	4	4	2	4	3	4	2	4
3	4	4	4	3	2	2	2	2	2	2	2	2
4	4	4	4	3	2	2	2	2	2	2	2	2
5	5	4	3	3	3	3	3	3	3	3	3	3
6	4	4	4	2	2	2	2	2	2	2	2	4
7	4	5	5	1	2	2	2	2	2	2	2	5
8	4	4	4	2	2	4	2	2	4	4	4	4
9	5	4	4	4	2	4	2	2	4	4	4	4
10	5	4	4	4	2	2	2	4	4	2	4	4
11	4	4	5	3	3	3	3	3	3	3	3	2
12	4	4	4	2	2	2	3	2	1	2	3	2
13	5	5	4	4	4	4	4	4	3	3	5	4
14	4	4	4	4	4	4	4	4	4	4	4	4
15	4	4	4	2	2	2	3	2	1	2	3	2
16	4	4	4	4	3	3	3	2	2	2	3	2
17	4	4	3	3	3	3	2	2	2	2	2	2
18	5	4	3	3	3	3	3	3	1	2	3	2

45	4	4	4	3	2	2	2	3	3	2	2	31
46	5	4	3	3	3	2	3	3	2	3	2	33
47	5	5	4	5	4	5	5	2	4	2	4	45
48	4	3	2	2	3	4	2	2	1	3	3	29
49	4	4	4	3	2	2	2	3	3	2	2	31
50	4	4	4	4	4	4	4	4	4	4	3	43
51	4	4	4	4	4	4	4	4	4	4	3	43
52	4	4	4	4	4	4	4	4	4	4	3	43
53	5	5	5	5	3	2	4	3	2	3	1	38
54	5	5	5	3	4	4	4	2	2	3	4	41
55	4	5	4	3	3	4	3	4	3	4	4	41
56	5	4	3	3	3	3	3	3	3	3	3	36
57	4	4	4	4	4	4	4	4	4	4	4	44
58	5	5	5	3	3	3	3	3	3	3	3	39
59	4	5	4	4	4	4	4	4	4	3	3	43
60	4	4	4	4	4	4	4	4	4	4	4	44
61	4	4	5	3	3	3	3	3	3	3	2	36
62	5	5	5	5	5	5	5	1	5	1	5	47
63	4	4	3	3	3	3	4	4	3	3	4	38
64	5	5	5	5	5	5	5	3	5	5	3	51
65	4	4	4	4	4	4	4	2	2	2	2	36
66	4	4	5	5	4	4	5	2	2	2	2	39
67	5	5	5	5	5	5	5	1	1	1	1	39
68	4	4	4	4	4	4	4	1	1	1	1	32
69	4	4	4	4	5	5	5	1	1	1	1	35
70	5	5	5	5	5	5	5	1	1	1	1	39

71	5	5	5	5	5	5	5	5	1	2	2	1	41
72	5	4	5	4	4	5	4	1	2	2	2	2	38
73	5	5	5	5	5	5	4	2	1	1	2	2	40
74	4	5	5	4	4	4	5	1	2	2	2	2	38

NO RESPONDEN	ETOS KERJA (X7)																TOTAL X7
	X7.1	X7.2	X7.3	X7.4	X7.5	X7.6	X7.7	X7.8	X7.9	X7.10	X7.11	X7.12	X7.13	X7.14	X7.15	X7.16	
1	5	5	4	4	5	5	4	5	3	2	4	3	2	4	3	5	63
2	4	4	4	4	4	4	4	4	4	2	4	4	2	4	4	4	60
3	4	4	4	4	4	4	4	4	3	2	4	3	2	4	3	4	57
4	4	4	4	4	4	4	4	4	3	2	4	3	2	4	3	4	57
5	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	5	63
6	4	4	4	4	4	4	4	4	4	3	4	4	2	4	4	4	61
7	5	5	5	5	5	5	5	5	5	3	4	4	2	4	4	4	70
8	4	4	4	4	4	4	2	2	4	4	4	2	2	4	4	4	56
9	4	4	4	4	4	4	4	2	4	4	4	2	2	4	4	4	58
10	4	4	4	4	4	4	4	2	4	4	4	4	2	4	4	4	60
11	4	4	4	5	5	5	3	4	3	4	4	3	2	4	5	5	64
12	4	4	4	4	4	4	4	4	4	2	4	4	2	4	4	4	60
13	5	5	5	5	5	5	5	5	5	3	5	5	2	5	5	5	75
14	4	4	4	4	4	4	4	4	4	2	4	4	2	4	4	4	60
15	4	4	4	4	4	4	4	4	4	2	4	4	3	4	3	4	60
16	4	4	4	4	4	4	4	4	4	3	4	3	3	4	4	5	62

17	4	4	4	4	4	4	4	4	4	4	3	4	3	3	3	3	4	59
18	5	4	5	4	5	5	4	5	4	3	5	4	3	5	4	5	70	
19	4	4	4	4	4	4	4	4	4	3	4	4	2	4	4	4	61	
20	4	5	5	5	5	5	5	4	3	2	3	3	3	5	5	5	67	
21	5	4	5	4	5	4	5	4	3	2	3	3	3	4	4	4	62	
22	4	4	5	4	5	4	5	5	3	1	3	3	2	5	5	4	62	
23	5	5	5	5	5	5	5	5	4	3	5	1	1	5	4	5	68	
24	5	5	5	5	5	5	5	5	4	3	5	1	2	5	4	5	69	
25	5	5	5	5	5	5	5	5	4	3	5	1	2	5	4	5	69	
26	5	5	5	5	5	5	5	5	4	4	5	1	3	5	4	5	71	
27	5	5	5	5	5	5	5	5	4	3	5	1	2	5	4	5	69	
28	4	3	5	5	5	4	4	4	4	3	4	3	2	4	4	4	62	
29	1	1	1	1	1	1	1	1	1	1	1	3	2	4	3	5	28	
30	4	4	4	4	4	5	5	4	4	4	4	2	2	4	3	5	62	
31	3	3	4	4	4	4	4	4	4	4	4	3	2	4	3	5	59	
32	4	3	5	4	4	4	4	4	4	3	4	3	2	4	4	4	60	
33	4	4	4	4	4	4	4	4	4	2	4	4	2	4	3	4	59	
34	4	4	4	4	4	4	3	4	4	2	4	4	2	4	3	4	58	
35	5	5	5	5	5	4	2	4	4	2	4	4	2	5	3	5	64	
36	4	4	4	4	4	4	2	4	4	2	4	4	3	4	4	4	59	
37	5	5	5	5	5	4	1	4	4	1	4	4	2	4	4	4	61	
38	4	4	5	5	5	5	2	4	5	2	4	5	2	4	5	4	65	
39	4	4	5	5	5	4	2	4	5	2	4	5	2	4	4	5	64	
40	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	47	
41	4	4	4	5	5	3	3	4	5	4	4	4	3	4	4	4	64	
42	3	4	4	4	5	5	5	5	5	5	5	5	1	5	5	5	71	

43	4	3	4	4	4	4	3	4	3	2	4	2	2	4	4	4	55
44	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	62
45	5	5	5	5	5	5	5	5	3	2	5	5	2	5	5	5	72
46	2	2	3	3	3	1	1	2	2	3	3	3	2	3	3	2	38
47	5	5	5	5	5	5	5	5	4	2	5	5	2	5	5	5	73
48	3	3	2	4	4	2	1	3	2	4	3	2	2	3	2	4	44
49	5	5	5	5	5	5	5	5	3	5	5	5	3	5	5	5	76
50	4	4	4	4	4	4	4	5	4	2	4	4	4	4	4	4	63
51	4	4	4	4	4	4	4	5	4	2	3	3	2	4	4	4	59
52	4	4	4	4	4	4	4	5	4	2	4	4	1	4	4	4	60
53	5	5	5	5	5	5	5	5	4	5	5	4	1	5	2	4	70
54	4	4	4	5	5	5	4	4	4	3	5	4	1	5	5	5	67
55	4	3	4	3	4	3	4	3	4	4	4	4	1	4	4	4	57
56	3	3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	46
57	4	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	62
58	4	4	4	4	4	3	3	3	3	3	3	3	2	3	3	3	52
59	3	3	3	4	4	3	4	4	4	3	4	4	2	3	4	3	55
60	4	4	4	4	4	4	4	4	4	2	4	4	2	4	4	4	60
61	4	4	4	5	5	5	3	4	3	4	4	3	3	4	5	5	65
62	5	5	5	5	5	5	5	5	1	1	5	5	3	5	5	5	70
63	3	4	3	4	3	4	4	4	4	3	4	4	3	4	3	4	58
64	5	5	5	5	5	5	5	5	5	3	5	5	2	5	5	5	75
65	4	4	4	4	4	5	5	4	4	1	4	4	3	4	3	4	61
66	5	5	5	5	5	4	4	4	4	5	4	4	3	4	3	4	68
67	5	5	5	5	5	5	3	5	5	3	5	5	2	4	3	5	70
68	5	4	5	4	5	4	4	4	4	1	4	4	2	4	3	4	61

67	5	5	5	5	4	2	4	4	4	4	4	4	4	4	4	4	66
68	4	5	4	5	4	2	4	5	4	5	4	5	4	5	5	5	70
69	4	4	4	4	4	2	4	4	4	4	4	4	4	4	5	5	64
70	5	5	5	5	5	2	5	5	4	4	4	4	4	4	4	4	69
71	4	4	4	4	4	2	4	4	4	4	4	4	4	4	4	4	62
72	4	4	4	4	4	2	5	4	5	5	5	5	5	5	4	4	69
73	5	5	5	5	5	2	4	4	4	4	4	4	4	4	4	4	67
74	5	5	5	5	5	2	5	5	5	5	5	5	5	5	5	5	77



NO RESPONDEN	KINERJA AUDITOR (Y)						TOTAL Y	
	Y1	Y2	Y3	Y4	Y5	Y6		
1	4	3	4	4	4	4	3	22
2	4	2	4	4	4	4	2	20
3	4	2	4	4	4	4	3	21
4	4	2	4	4	4	4	3	21
5	4	4	4	4	4	4	4	24
6	4	2	4	4	4	4	2	20
7	4	1	5	4	4	4	1	19
8	4	4	4	4	4	4	4	24
9	4	4	4	4	4	4	4	24
10	4	4	4	4	4	4	4	24
11	4	2	4	4	4	4	4	22
12	4	2	4	4	4	4	2	20
13	5	1	5	5	5	5	1	22
14	4	2	3	4	4	4	2	19
15	4	3	4	4	4	4	2	21
16	3	3	4	4	4	4	4	22
17	3	3	4	4	4	4	3	21
18	3	2	4	4	4	4	2	19
19	3	1	5	5	5	4	1	19
20	3	2	4	4	4	4	2	19
21	3	1	5	5	5	4	2	20
22	3	2	4	5	4	4	3	21
23	5	1	5	5	5	5	1	22
24	5	1	5	5	5	5	1	22
25	5	1	5	5	5	5	1	22
26	5	1	5	5	5	5	1	22
27	5	1	5	5	5	5	1	22
28	4	3	5	5	5	4	2	23
29	3	4	4	5	5	5	3	24
30	3	2	3	5	5	5	3	21
31	4	1	3	4	4	4	3	19
32	4	3	3	5	5	5	3	23
33	4	2	4	4	4	4	3	21
34	4	2	4	4	4	4	3	21

35	5	2	4	5	5	3	24
36	4	2	4	4	4	4	22
37	4	2	4	4	4	4	22
38	4	2	4	4	4	4	22
39	4	2	4	4	4	4	22
40	4	1	4	3	3	3	18
41	3	3	4	3	3	3	19
42	5	4	4	5	5	4	27
43	4	2	4	4	4	4	22
44	4	4	4	4	4	4	24
45	4	2	5	4	4	2	21
46	2	2	2	2	3	3	14
47	5	2	5	5	5	2	24
48	2	4	3	3	2	3	17
49	4	2	5	4	4	2	21
50	5	2	5	5	5	2	24
51	5	2	5	5	5	2	24
52	4	1	4	4	4	2	19
53	5	2	5	5	5	3	25
54	5	3	5	5	5	3	26
55	3	1	3	3	3	3	16
56	3	1	3	3	3	3	16
57	3	1	3	3	3	3	16
58	3	1	3	3	3	3	16
59	4	1	4	3	4	3	19
60	4	3	4	4	4	4	23
61	4	3	4	4	4	4	23
62	5	5	5	5	5	5	30
63	5	3	5	4	5	3	25
64	4	2	5	5	5	3	24
65	4	2	4	4	4	2	20
66	4	2	4	4	4	3	21
67	4	2	4	4	4	3	21
68	4	2	4	5	5	3	23
69	4	2	4	5	5	4	24
70	4	2	4	5	5	4	24
71	4	2	4	4	4	3	21
72	4	2	4	4	4	3	21

73	5	3	5	5	5	4	27
74	5	3	5	5	5	4	27



DESKRIPTIF RESPONDEN

Deskriptif Usia Responden

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Usia	69	18	45	28.42	5.860
Valid N (listwise)	69				

Deskriptif Jabatan

Jabatan					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Senior	40	58.0	58.0	58.0
	Junior	26	37.7	37.7	95.7
	Partner	2	2.9	2.9	98.6
	Manager	1	1.4	1.4	100.0
	Total	69	100.0	100.0	

Deskriptif Masa Kerja

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Masa_Kerja	69	1.0	18.0	3.855	3.3322
Valid N (listwise)	69				

Deskriptif Jenis Kelamin

Jenis_Kelamin					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-laki	35	50.7	50.7	50.7
	Perempuan	34	49.3	49.3	100.0
	Total	69	100.0	100.0	

VALIDITAS

Hubungan Rekan Kerja

Hub_Rekan_5	Pearson Correlation	-.033	-.085	-.055	.219	-.110	-.078	-.014	.140
	Sig. (2-tailed)	.790	.489	.653	.071	.369	.522	.909	.251
	N	69	69	69	69	69	69	69	69
Hub_Rekan_6	Pearson Correlation	.277*	.113	.102	-.072	.044	.043	.065	.033
	Sig. (2-tailed)	.021	.354	.404	.556	.720	.725	.596	.785
	N	69	69	69	69	69	69	69	69
Hub_Rekan_7	Pearson Correlation	.361**	.212	.013	-.103	.286*	.117	.147	.040
	Sig. (2-tailed)	.002	.081	.916	.399	.017	.338	.229	.747
	N	69	69	69	69	69	69	69	69
Hub_Rekan_8	Pearson Correlation	.850**	.676**	.053	-.164	.256*	.142	.337**	.224
	Sig. (2-tailed)	.000	.000	.666	.178	.034	.243	.005	.064
	N	69	69	69	69	69	69	69	69
Hub_Rekan_9	Pearson Correlation	1	.631**	.025	-.187	.273*	.092	.188	.197
	Sig. (2-tailed)		.000	.839	.125	.023	.453	.121	.104
	N	69	69	69	69	69	69	69	69
Hub_Rekan_10	Pearson Correlation	.631**	1	.178	-.113	.179	.056	.174	.121
	Sig. (2-tailed)	.000		.144	.354	.142	.647	.154	.320
	N	69	69	69	69	69	69	69	69
Hub_Rekan_11	Pearson Correlation	.025	.178	1	.034	.095	.123	-.149	.223
	Sig. (2-tailed)	.839	.144		.781	.436	.313	.221	.066
	N	69	69	69	69	69	69	69	69
Hub_Rekan_12	Pearson Correlation	-.187	-.113	.034	1	.086	-.131	-.089	.298*
	Sig. (2-tailed)	.125	.354	.781		.481	.284	.467	.013
	N	69	69	69	69	69	69	69	69
Hub_Rekan_13	Pearson Correlation	.273*	.179	.095	.086	1	.212	.140	.222
	Sig. (2-tailed)	.023	.142	.436	.481		.081	.253	.067
	N	69	69	69	69	69	69	69	69
Hub_Rekan_14	Pearson Correlation	.092	.056	.123	-.131	.212	1	.611**	-.001
	Sig. (2-tailed)	.453	.647	.313	.284	.081		.000	.992
	N	69	69	69	69	69	69	69	69
Hub_Rekan_15	Pearson Correlation	.188	.174	-.149	-.089	.140	.611**	1	.048
	Sig. (2-tailed)	.121	.154	.221	.467	.253	.000		.697
	N	69	69	69	69	69	69	69	69
Hub_Rekan_16	Pearson Correlation	.197	.121	.223	.298*	.222	-.001	.048	1
	Sig. (2-tailed)	.104	.320	.066	.013	.067	.992	.697	

	N	69	69	69	69	69	69	69	69
TOTAL_Hub_Rekan	Pearson Correlation	.571**	.524**	.299*	.274*	.427**	.358**	.353**	.541**
	Sig. (2-tailed)	.000	.000	.013	.023	.000	.003	.003	.000
	N	69	69	69	69	69	69	69	69

Correlations

		TOTAL_Hub_Rekan
Hub_Rekan_1	Pearson Correlation	.434**
	Sig. (2-tailed)	.000
	N	69
Hub_Rekan_2	Pearson Correlation	.284*
	Sig. (2-tailed)	.018
	N	69
Hub_Rekan_3	Pearson Correlation	.363**
	Sig. (2-tailed)	.002
	N	69
Hub_Rekan_4	Pearson Correlation	.280*
	Sig. (2-tailed)	.020
	N	69
Hub_Rekan_5	Pearson Correlation	.260*
	Sig. (2-tailed)	.031
	N	69
Hub_Rekan_6	Pearson Correlation	.400**
	Sig. (2-tailed)	.001
	N	69
Hub_Rekan_7	Pearson Correlation	.380**
	Sig. (2-tailed)	.001
	N	69
Hub_Rekan_8	Pearson Correlation	.602**
	Sig. (2-tailed)	.000
	N	69
Hub_Rekan_9	Pearson Correlation	.571**
	Sig. (2-tailed)	.000
	N	69
Hub_Rekan_10	Pearson Correlation	.524**
	Sig. (2-tailed)	.000
	N	69
Hub_Rekan_11	Pearson Correlation	.299*
	Sig. (2-tailed)	.013
	N	69
Hub_Rekan_12	Pearson Correlation	.274*
	Sig. (2-tailed)	.023
	N	69
Hub_Rekan_13	Pearson Correlation	.427**
	Sig. (2-tailed)	.000
	N	69
Hub_Rekan_14	Pearson Correlation	.358**
	Sig. (2-tailed)	.003
	N	69
Hub_Rekan_15	Pearson Correlation	.353**
	Sig. (2-tailed)	.003

	N	69
Hub_Rekan_16	Pearson Correlation	.541**
	Sig. (2-tailed)	.000
	N	69
TOTAL_Hub_Rekan	Pearson Correlation	1
	Sig. (2-tailed)	
	N	69

Kompleksitas Tugas

		Correlations			
		Kompleks_1	Kompleks_2	Kompleks_3	Kompleks_4
Kompleks_1	Pearson Correlation	1	-.036	.670**	.011
	Sig. (2-tailed)		.767	.000	.926
	N	69	69	69	69
Kompleks_2	Pearson Correlation	-.036	1	.033	.688**
	Sig. (2-tailed)	.767		.790	.000
	N	69	69	69	69
Kompleks_3	Pearson Correlation	.670**	.033	1	.066
	Sig. (2-tailed)	.000	.790		.590
	N	69	69	69	69
Kompleks_4	Pearson Correlation	.011	.688**	.066	1
	Sig. (2-tailed)	.926	.000	.590	
	N	69	69	69	69
Kompleks_5	Pearson Correlation	.805**	-.120	.715**	-.144
	Sig. (2-tailed)	.000	.327	.000	.238
	N	69	69	69	69
Kompleks_6	Pearson Correlation	-.195	.586**	-.076	.658**
	Sig. (2-tailed)	.108	.000	.533	.000
	N	69	69	69	69
TOTAL_Kompleks	Pearson Correlation	.601**	.615**	.647**	.662**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	69	69	69	69

		Correlations		
		Kompleks_5	Kompleks_6	TOTAL_Kompleks
Kompleks_1	Pearson Correlation	.805**	-.195	.601**
	Sig. (2-tailed)	.000	.108	.000
	N	69	69	69
Kompleks_2	Pearson Correlation	-.120	.586**	.615**
	Sig. (2-tailed)	.327	.000	.000
	N	69	69	69
Kompleks_3	Pearson Correlation	.715**	-.076	.647**
	Sig. (2-tailed)	.000	.533	.000
	N	69	69	69
Kompleks_4	Pearson Correlation	-.144	.658**	.662**

	Sig. (2-tailed)	.238	.000	.000
	N	69	69	69
Kompleks_5	Pearson Correlation	1	-.260*	.537**
	Sig. (2-tailed)		.031	.000
	N	69	69	69
Kompleks_6	Pearson Correlation	-.260*	1	.512**
	Sig. (2-tailed)	.031		.000
	N	69	69	69
TOTAL_Kompleks	Pearson Correlation	.537**	.512**	1
	Sig. (2-tailed)	.000	.000	
	N	69	69	69

Motivasi

		Correlations			
		Motivasi_1	Motivasi_2	Motivasi_3	Motivasi_4
Motivasi_1	Pearson Correlation	1	.258*	-.074	.124
	Sig. (2-tailed)		.032	.544	.310
	N	69	69	69	69
Motivasi_2	Pearson Correlation	.258*	1	-.085	.560**
	Sig. (2-tailed)	.032		.486	.000
	N	69	69	69	69
Motivasi_3	Pearson Correlation	-.074	-.085	1	.112
	Sig. (2-tailed)	.544	.486		.361
	N	69	69	69	69
Motivasi_4	Pearson Correlation	.124	.560**	.112	1
	Sig. (2-tailed)	.310	.000	.361	
	N	69	69	69	69
Motivasi_5	Pearson Correlation	.291*	.608**	-.031	.557**
	Sig. (2-tailed)	.015	.000	.802	.000
	N	69	69	69	69
Motivasi_6	Pearson Correlation	.346**	.607**	-.063	.633**
	Sig. (2-tailed)	.004	.000	.605	.000
	N	69	69	69	69
TOTAL_Motivasi	Pearson Correlation	.550**	.681**	.351**	.728**
	Sig. (2-tailed)	.000	.000	.003	.000
	N	69	69	69	69

		Correlations		
		Motivasi_5	Motivasi_6	TOTAL_Motivasi
Motivasi_1	Pearson Correlation	.291*	.346**	.550**
	Sig. (2-tailed)	.015	.004	.000
	N	69	69	69
Motivasi_2	Pearson Correlation	.608**	.607**	.681**
	Sig. (2-tailed)	.000	.000	.000
	N	69	69	69
Motivasi_3	Pearson Correlation	-.031	-.063	.351**
	Sig. (2-tailed)	.802	.605	.003

	N	69	69	69
Motivasi_4	Pearson Correlation	.557**	.633**	.728**
	Sig. (2-tailed)	.000	.000	.000
	N	69	69	69
Motivasi_5	Pearson Correlation	1	.843**	.759**
	Sig. (2-tailed)		.000	.000
	N	69	69	69
Motivasi_6	Pearson Correlation	.843**	1	.792**
	Sig. (2-tailed)	.000		.000
	N	69	69	69
TOTAL_Motivasi	Pearson Correlation	.759**	.792**	1
	Sig. (2-tailed)	.000	.000	
	N	69	69	69

Komitmen Organisasi

		Correlations					
		Komitmen_Orns_1	Komitmen_Orns_2	Komitmen_Orns_3	Komitmen_Orns_4	Komitmen_Orns_5	Komitmen_Orns_6
Komitmen_Orns_1	Pearson Correlation	1	.838**	.643**	.717**	.509**	-.112
	Sig. (2-tailed)		.000	.000	.000	.000	.358
	N	69	69	69	69	69	69
Komitmen_Orns_2	Pearson Correlation	.838**	1	.726**	.750**	.556**	-.071
	Sig. (2-tailed)	.000		.000	.000	.000	.561
	N	69	69	69	69	69	69
Komitmen_Orns_3	Pearson Correlation	.643**	.726**	1	.777**	.645**	-.134
	Sig. (2-tailed)	.000	.000		.000	.000	.271
	N	69	69	69	69	69	69
Komitmen_Orns_4	Pearson Correlation	.717**	.750**	.777**	1	.623**	-.082
	Sig. (2-tailed)	.000	.000	.000		.000	.500
	N	69	69	69	69	69	69
Komitmen_Orns_5	Pearson Correlation	.509**	.556**	.645**	.623**	1	.127
	Sig. (2-tailed)	.000	.000	.000	.000		.298
	N	69	69	69	69	69	69
Komitmen_Orns_6	Pearson Correlation	-.112	-.071	-.134	-.082	.127	1
	Sig. (2-tailed)	.358	.561	.271	.500	.298	
	N	69	69	69	69	69	69
Komitmen_Orns_7	Pearson Correlation	.606**	.605**	.610**	.702**	.545**	.023
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.852
	N	69	69	69	69	69	69
Komitmen_Orns_8	Pearson Correlation	.591**	.705**	.781**	.767**	.599**	.004
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.974
	N	69	69	69	69	69	69

	N	69	69	69	69	69	69
Komitmen_Orns_9	Pearson Correlation	.523**	.599**	.599**	.597**	.470**	.069
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.573
	N	69	69	69	69	69	69
Komitmen_Orns_10	Pearson Correlation	.384**	.515**	.569**	.555**	.608**	.069
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.574
	N	69	69	69	69	69	69
Komitmen_Orns_11	Pearson Correlation	.302*	.364**	.338**	.393**	.541**	.088
	Sig. (2-tailed)	.012	.002	.004	.001	.000	.474
	N	69	69	69	69	69	69
Komitmen_Orns_12	Pearson Correlation	.256*	.425**	.483**	.395**	.555**	.135
	Sig. (2-tailed)	.034	.000	.000	.001	.000	.270
	N	69	69	69	69	69	69
TOTAL_Komitmen_Orns	Pearson Correlation	.685**	.778**	.782**	.793**	.773**	.160
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.188
	N	69	69	69	69	69	69

Correlations

		Komitmen_Orns_7	Komitmen_Orns_8	Komitmen_Orns_9	Komitmen_Orns_10	Komitmen_Orns_11	Komitmen_Orns_12
Komitmen_Orns_1	Pearson Correlation	.606**	.591**	.523**	.384**	.302*	.256*
	Sig. (2-tailed)	.000	.000	.000	.001	.012	.034
	N	69	69	69	69	69	69
Komitmen_Orns_2	Pearson Correlation	.605**	.705**	.599**	.515**	.364**	.425**
	Sig. (2-tailed)	.000	.000	.000	.000	.002	.000
	N	69	69	69	69	69	69
Komitmen_Orns_3	Pearson Correlation	.610**	.781**	.599**	.569**	.338**	.483**
	Sig. (2-tailed)	.000	.000	.000	.000	.004	.000
	N	69	69	69	69	69	69
Komitmen_Orns_4	Pearson Correlation	.702**	.767**	.597**	.555**	.393**	.395**
	Sig. (2-tailed)	.000	.000	.000	.000	.001	.001
	N	69	69	69	69	69	69
Komitmen_Orns_5	Pearson Correlation	.545**	.599**	.470**	.608**	.541**	.555**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69
Komitmen_Orns_6	Pearson Correlation	.023	.004	.069	.069	.088	.135
	Sig. (2-tailed)	.852	.974	.573	.574	.474	.270
	N	69	69	69	69	69	69
Komitmen_Orns_7	Pearson Correlation	1	.773**	.745**	.605**	.662**	.460**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	69	69	69	69	69	69
Komitmen_Orns_8	Pearson Correlation	.773**	1	.774**	.681**	.514**	.553**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	69	69	69	69	69	69

	N	69	69	69	69	69	69
Komitmen_Orns_9	Pearson Correlation	.745**	.774**	1	.597**	.691**	.488**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	69	69	69	69	69	69
Komitmen_Orns_10	Pearson Correlation	.605**	.681**	.597**	1	.754**	.844**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	69	69	69	69	69	69
Komitmen_Orns_11	Pearson Correlation	.662**	.514**	.691**	.754**	1	.675**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	69	69	69	69	69	69
Komitmen_Orns_12	Pearson Correlation	.460**	.553**	.488**	.844**	.675**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	69	69	69	69	69	69
TOTAL_Komitmen_Orns	Pearson Correlation	.820**	.868**	.805**	.837**	.735**	.745**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69

Correlations

	TOTAL_Komitmen_Orns	
Komitmen_Orns_1	Pearson Correlation	.685**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_2	Pearson Correlation	.778**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_3	Pearson Correlation	.782**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_4	Pearson Correlation	.793**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_5	Pearson Correlation	.773**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_6	Pearson Correlation	.160
	Sig. (2-tailed)	.188
	N	69
Komitmen_Orns_7	Pearson Correlation	.820**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_8	Pearson Correlation	.868**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_9	Pearson Correlation	.805**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_10	Pearson Correlation	.837**
	Sig. (2-tailed)	.000
	N	69

Komitmen_Orns_11	Pearson Correlation	.735**
	Sig. (2-tailed)	.000
	N	69
Komitmen_Orns_12	Pearson Correlation	.745**
	Sig. (2-tailed)	.000
	N	69
TOTAL_Komitmen_Orns	Pearson Correlation	1
	Sig. (2-tailed)	
	N	69

Uji Ulang Komitmen Organisasi

Correlations

		Komitmen_Orns_1	Komitmen_Orns_2	Komitmen_Orns_3	Komitmen_Orns_4	Komitmen_Orns_5
Komitmen_Orns_1	Pearson Correlation	1	.838**	.643**	.717**	.509**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_2	Pearson Correlation	.838**	1	.726**	.750**	.556**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_3	Pearson Correlation	.643**	.726**	1	.777**	.645**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	69	69	69	69	69
Komitmen_Orns_4	Pearson Correlation	.717**	.750**	.777**	1	.623**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	69	69	69	69	69
Komitmen_Orns_5	Pearson Correlation	.509**	.556**	.645**	.623**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	69	69	69	69	69
Komitmen_Orns_7	Pearson Correlation	.606**	.605**	.610**	.702**	.545**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_8	Pearson Correlation	.591**	.705**	.781**	.767**	.599**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_9	Pearson Correlation	.523**	.599**	.599**	.597**	.470**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_10	Pearson Correlation	.384**	.515**	.569**	.555**	.608**
	Sig. (2-tailed)	.001	.000	.000	.000	.000
	N	69	69	69	69	69

Komitmen_Orns_11	Pearson Correlation	.302*	.364**	.338**	.393**	.541**
	Sig. (2-tailed)	.012	.002	.004	.001	.000
	N	69	69	69	69	69
Komitmen_Orns_12	Pearson Correlation	.256*	.425**	.483**	.395**	.555**
	Sig. (2-tailed)	.034	.000	.000	.001	.000
	N	69	69	69	69	69
TOTAL_Komitmen_Orns	Pearson Correlation	.709**	.798**	.811**	.815**	.765**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69

Correlations

		Komitmen_Orns_7	Komitmen_Orns_8	Komitmen_Orns_9	Komitmen_Orns_10	Komitmen_Orns_11
Komitmen_Orns_1	Pearson Correlation	.606**	.591**	.523**	.384**	.302*
	Sig. (2-tailed)	.000	.000	.000	.001	.012
	N	69	69	69	69	69
Komitmen_Orns_2	Pearson Correlation	.605**	.705**	.599**	.515**	.364**
	Sig. (2-tailed)	.000	.000	.000	.000	.002
	N	69	69	69	69	69
Komitmen_Orns_3	Pearson Correlation	.610**	.781**	.599**	.569**	.338**
	Sig. (2-tailed)	.000	.000	.000	.000	.004
	N	69	69	69	69	69
Komitmen_Orns_4	Pearson Correlation	.702**	.767**	.597**	.555**	.393**
	Sig. (2-tailed)	.000	.000	.000	.000	.001
	N	69	69	69	69	69
Komitmen_Orns_5	Pearson Correlation	.545**	.599**	.470**	.608**	.541**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_7	Pearson Correlation	1	.773**	.745**	.605**	.662**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_8	Pearson Correlation	.773**	1	.774**	.681**	.514**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	69	69	69	69	69
Komitmen_Orns_9	Pearson Correlation	.745**	.774**	1	.597**	.691**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	69	69	69	69	69
Komitmen_Orns_10	Pearson Correlation	.605**	.681**	.597**	1	.754**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	69	69	69	69	69
Komitmen_Orns_11	Pearson Correlation	.662**	.514**	.691**	.754**	1
	Sig. (2-tailed)	.000	.000	.000	.000	

	N	69	69	69	69	69
Komitmen_Orns_12	Pearson Correlation	.460**	.553**	.488**	.844**	.675**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
TOTAL_Komitmen_Orns	Pearson Correlation	.827**	.878**	.806**	.838**	.732**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69

Correlations

		Komitmen_Orns_12	TOTAL_Komitmen_Orns
Komitmen_Orns_1	Pearson Correlation	.256*	.709**
	Sig. (2-tailed)	.034	.000
	N	69	69
Komitmen_Orns_2	Pearson Correlation	.425**	.798**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_3	Pearson Correlation	.483**	.811**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_4	Pearson Correlation	.395**	.815**
	Sig. (2-tailed)	.001	.000
	N	69	69
Komitmen_Orns_5	Pearson Correlation	.555**	.765**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_7	Pearson Correlation	.460**	.827**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_8	Pearson Correlation	.553**	.878**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_9	Pearson Correlation	.488**	.806**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_10	Pearson Correlation	.844**	.838**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_11	Pearson Correlation	.675**	.732**
	Sig. (2-tailed)	.000	.000
	N	69	69
Komitmen_Orns_12	Pearson Correlation	1	.735**
	Sig. (2-tailed)		.000
	N	69	69
TOTAL_Komitmen_Orns	Pearson Correlation	.735**	1
	Sig. (2-tailed)	.000	
	N	69	69

Independensi

Correlations

		Indep_1	Indep_2	Indep_3	Indep_4	Indep_5	Indep_6	Indep_7	Indep_8
Indep_1	Pearson Correlation	1	.037	.143	.247*	.423**	.139	.159	-.105
	Sig. (2-tailed)		.765	.240	.041	.000	.256	.191	.390
	N	69	69	69	69	69	69	69	69
Indep_2	Pearson Correlation	.037	1	-.193	-.328**	-.418**	-.379**	.180	-.043
	Sig. (2-tailed)	.765		.113	.006	.000	.001	.140	.728
	N	69	69	69	69	69	69	69	69
Indep_3	Pearson Correlation	.143	-.193	1	.778**	.443**	.697**	-.048	.717**
	Sig. (2-tailed)	.240	.113		.000	.000	.000	.693	.000
	N	69	69	69	69	69	69	69	69
Indep_4	Pearson Correlation	.247*	-.328**	.778**	1	.543**	.879**	-.088	.618**
	Sig. (2-tailed)	.041	.006	.000		.000	.000	.475	.000
	N	69	69	69	69	69	69	69	69
Indep_5	Pearson Correlation	.423**	-.418**	.443**	.543**	1	.509**	.112	.217
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.359	.073
	N	69	69	69	69	69	69	69	69
Indep_6	Pearson Correlation	.139	-.379**	.697**	.879**	.509**	1	-.037	.587**
	Sig. (2-tailed)	.256	.001	.000	.000	.000		.764	.000
	N	69	69	69	69	69	69	69	69
Indep_7	Pearson Correlation	.159	.180	-.048	-.088	.112	-.037	1	-.013
	Sig. (2-tailed)	.191	.140	.693	.475	.359	.764		.913
	N	69	69	69	69	69	69	69	69
Indep_8	Pearson Correlation	-.105	-.043	.717**	.618**	.217	.587**	-.013	1
	Sig. (2-tailed)	.390	.728	.000	.000	.073	.000	.913	
	N	69	69	69	69	69	69	69	69
Indep_9	Pearson Correlation	.045	.195	.402**	.236	.093	.181	-.131	.371**
	Sig. (2-tailed)	.713	.109	.001	.051	.448	.136	.282	.002
	N	69	69	69	69	69	69	69	69
Indep_10	Pearson Correlation	.065	.649**	-.300*	-.425**	-.241*	-.394**	.442**	-.040
	Sig. (2-tailed)	.594	.000	.012	.000	.046	.001	.000	.747
	N	69	69	69	69	69	69	69	69
Indep_11	Pearson Correlation	.071	.045	.548**	.373**	.105	.382**	.087	.473**
	Sig. (2-tailed)	.562	.715	.000	.002	.389	.001	.479	.000

	N	69	69	69	69	69	69	69	69
TOTAL_Indep	Pearson Correlation	.430**	.207	.705**	.618**	.476**	.563**	.353**	.651**
	Sig. (2-tailed)	.000	.088	.000	.000	.000	.000	.003	.000
	N	69	69	69	69	69	69	69	69

Correlations

		Indep_9	Indep_10	Indep_11	TOTAL_Indep
Indep_1	Pearson Correlation	.045	.065	.071	.430**
	Sig. (2-tailed)	.713	.594	.562	.000
	N	69	69	69	69
Indep_2	Pearson Correlation	.195	.649**	.045	.207
	Sig. (2-tailed)	.109	.000	.715	.088
	N	69	69	69	69
Indep_3	Pearson Correlation	.402**	-.300*	.548**	.705**
	Sig. (2-tailed)	.001	.012	.000	.000
	N	69	69	69	69
Indep_4	Pearson Correlation	.236	-.425**	.373**	.618**
	Sig. (2-tailed)	.051	.000	.002	.000
	N	69	69	69	69
Indep_5	Pearson Correlation	.093	-.241*	.105	.476**
	Sig. (2-tailed)	.448	.046	.389	.000
	N	69	69	69	69
Indep_6	Pearson Correlation	.181	-.394**	.382**	.563**
	Sig. (2-tailed)	.136	.001	.001	.000
	N	69	69	69	69
Indep_7	Pearson Correlation	-.131	.442**	.087	.353**
	Sig. (2-tailed)	.282	.000	.479	.003
	N	69	69	69	69
Indep_8	Pearson Correlation	.371**	-.040	.473**	.651**
	Sig. (2-tailed)	.002	.747	.000	.000
	N	69	69	69	69
Indep_9	Pearson Correlation	1	.140	.574**	.579**
	Sig. (2-tailed)		.250	.000	.000
	N	69	69	69	69
Indep_10	Pearson Correlation	.140	1	-.042	.239*
	Sig. (2-tailed)	.250		.732	.048
	N	69	69	69	69
Indep_11	Pearson Correlation	.574**	-.042	1	.654**
	Sig. (2-tailed)	.000	.732		.000
	N	69	69	69	69
TOTAL_Indep	Pearson Correlation	.579**	.239*	.654**	1
	Sig. (2-tailed)	.000	.048	.000	
	N	69	69	69	69

Uji Ulang Independensi 1

Correlations

Indep_1 | Indep_3 | Indep_4 | Indep_5 | Indep_6 | Indep_7 | Indep_8

Indep_1	Pearson Correlation	1	.143	.247*	.423**	.139	.159	-.105
	Sig. (2-tailed)		.240	.041	.000	.256	.191	.390
	N	69	69	69	69	69	69	69
Indep_3	Pearson Correlation	.143	1	.778**	.443**	.697**	-.048	.717**
	Sig. (2-tailed)	.240		.000	.000	.000	.693	.000
	N	69	69	69	69	69	69	69
Indep_4	Pearson Correlation	.247*	.778**	1	.543**	.879**	-.088	.618**
	Sig. (2-tailed)	.041	.000		.000	.000	.475	.000
	N	69	69	69	69	69	69	69
Indep_5	Pearson Correlation	.423**	.443**	.543**	1	.509**	.112	.217
	Sig. (2-tailed)	.000	.000	.000		.000	.359	.073
	N	69	69	69	69	69	69	69
Indep_6	Pearson Correlation	.139	.697**	.879**	.509**	1	-.037	.587**
	Sig. (2-tailed)	.256	.000	.000	.000		.764	.000
	N	69	69	69	69	69	69	69
Indep_7	Pearson Correlation	.159	-.048	-.088	.112	-.037	1	-.013
	Sig. (2-tailed)	.191	.693	.475	.359	.764		.913
	N	69	69	69	69	69	69	69
Indep_8	Pearson Correlation	-.105	.717**	.618**	.217	.587**	-.013	1
	Sig. (2-tailed)	.390	.000	.000	.073	.000	.913	
	N	69	69	69	69	69	69	69
Indep_9	Pearson Correlation	.045	.402**	.236	.093	.181	-.131	.371**
	Sig. (2-tailed)	.713	.001	.051	.448	.136	.282	.002
	N	69	69	69	69	69	69	69
Indep_10	Pearson Correlation	.065	-.300*	-.425**	-.241*	-.394**	.442**	-.040
	Sig. (2-tailed)	.594	.012	.000	.046	.001	.000	.747
	N	69	69	69	69	69	69	69
Indep_11	Pearson Correlation	.071	.548**	.373**	.105	.382**	.087	.473**
	Sig. (2-tailed)	.562	.000	.002	.389	.001	.479	.000
	N	69	69	69	69	69	69	69
TOTAL_Indep	Pearson Correlation	.432**	.760**	.700**	.573**	.655**	.323**	.674**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.007	.000
	N	69	69	69	69	69	69	69

Correlations

		Indep_9	Indep_10	Indep_11	TOTAL_Indep
Indep_1	Pearson Correlation	.045	.065	.071	.432**
	Sig. (2-tailed)	.713	.594	.562	.000
	N	69	69	69	69
Indep_3	Pearson Correlation	.402**	-.300*	.548**	.760**
	Sig. (2-tailed)	.001	.012	.000	.000
	N	69	69	69	69
Indep_4	Pearson Correlation	.236	-.425**	.373**	.700**
	Sig. (2-tailed)	.051	.000	.002	.000
	N	69	69	69	69
Indep_5	Pearson Correlation	.093	-.241*	.105	.573**
	Sig. (2-tailed)	.448	.046	.389	.000
	N	69	69	69	69
Indep_6	Pearson Correlation	.181	-.394**	.382**	.655**
	Sig. (2-tailed)	.136	.001	.001	.000
	N	69	69	69	69
Indep_7	Pearson Correlation	-.131	.442**	.087	.323**
	Sig. (2-tailed)	.282	.000	.479	.007
	N	69	69	69	69

	N	69	69	69	69
Indep_8	Pearson Correlation	.371**	-.040	.473**	.674**
	Sig. (2-tailed)	.002	.747	.000	.000
	N	69	69	69	69
Indep_9	Pearson Correlation	1	.140	.574**	.551**
	Sig. (2-tailed)		.250	.000	.000
	N	69	69	69	69
Indep_10	Pearson Correlation	.140	1	-.042	.109
	Sig. (2-tailed)	.250		.732	.371
	N	69	69	69	69
Indep_11	Pearson Correlation	.574**	-.042	1	.659**
	Sig. (2-tailed)	.000	.732		.000
	N	69	69	69	69
TOTAL_Indep	Pearson Correlation	.551**	.109	.659**	1
	Sig. (2-tailed)	.000	.371	.000	
	N	69	69	69	69

Uji Ulang Independensi 2

		Correlations						
		Indep_1	Indep_3	Indep_4	Indep_5	Indep_6	Indep_7	
Indep_1	Pearson Correlation	1	.143	.247*	.423**	.139	.159	
	Sig. (2-tailed)		.240	.041	.000	.256	.191	
	N	69	69	69	69	69	69	69
Indep_3	Pearson Correlation	.143	1	.778**	.443**	.697**	-.048	
	Sig. (2-tailed)	.240		.000	.000	.000	.693	
	N	69	69	69	69	69	69	69
Indep_4	Pearson Correlation	.247*	.778**	1	.543**	.879**	-.088	
	Sig. (2-tailed)	.041	.000		.000	.000	.475	
	N	69	69	69	69	69	69	69
Indep_5	Pearson Correlation	.423**	.443**	.543**	1	.509**	.112	
	Sig. (2-tailed)	.000	.000	.000		.000	.359	
	N	69	69	69	69	69	69	69
Indep_6	Pearson Correlation	.139	.697**	.879**	.509**	1	-.037	
	Sig. (2-tailed)	.256	.000	.000	.000		.764	
	N	69	69	69	69	69	69	69
Indep_7	Pearson Correlation	.159	-.048	-.088	.112	-.037	1	
	Sig. (2-tailed)	.191	.693	.475	.359	.764		
	N	69	69	69	69	69	69	69
Indep_8	Pearson Correlation	-.105	.717**	.618**	.217	.587**	-.013	
	Sig. (2-tailed)	.390	.000	.000	.073	.000	.913	
	N	69	69	69	69	69	69	69
Indep_9	Pearson Correlation	.045	.402**	.236	.093	.181	-.131	
	Sig. (2-tailed)	.713	.001	.051	.448	.136	.282	
	N	69	69	69	69	69	69	69
Indep_11	Pearson Correlation	.071	.548**	.373**	.105	.382**	.087	
	Sig. (2-tailed)	.562	.000	.002	.389	.001	.479	
	N	69	69	69	69	69	69	69
TOTAL_Indep	Pearson Correlation	.421**	.821**	.785**	.622**	.734**	.237*	

Sig. (2-tailed)	.000	.000	.000	.000	.000	.049
N	69	69	69	69	69	69

Correlations

		Indep_8	Indep_9	Indep_11	TOTAL_Indep
Indep_1	Pearson Correlation	-.105	.045	.071	.421**
	Sig. (2-tailed)	.390	.713	.562	.000
	N	69	69	69	69
Indep_3	Pearson Correlation	.717**	.402**	.548**	.821**
	Sig. (2-tailed)	.000	.001	.000	.000
	N	69	69	69	69
Indep_4	Pearson Correlation	.618**	.236	.373**	.785**
	Sig. (2-tailed)	.000	.051	.002	.000
	N	69	69	69	69
Indep_5	Pearson Correlation	.217	.093	.105	.622**
	Sig. (2-tailed)	.073	.448	.389	.000
	N	69	69	69	69
Indep_6	Pearson Correlation	.587**	.181	.382**	.734**
	Sig. (2-tailed)	.000	.136	.001	.000
	N	69	69	69	69
Indep_7	Pearson Correlation	-.013	-.131	.087	.237*
	Sig. (2-tailed)	.913	.282	.479	.049
	N	69	69	69	69
Indep_8	Pearson Correlation	1	.371**	.473**	.684**
	Sig. (2-tailed)		.002	.000	.000
	N	69	69	69	69
Indep_9	Pearson Correlation	.371**	1	.574**	.525**
	Sig. (2-tailed)	.002		.000	.000
	N	69	69	69	69
Indep_11	Pearson Correlation	.473**	.574**	1	.669**
	Sig. (2-tailed)	.000	.000		.000
	N	69	69	69	69
TOTAL_Indep	Pearson Correlation	.684**	.525**	.669**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	69	69	69	69

Self Efficacy

Correlations

		Self_Eff_1	Self_Eff_2	Self_Eff_3	Self_Eff_4	Self_Eff_5	Self_Eff_6	Self_Eff_7
Self_Eff_1	Pearson Correlation	1	.525**	.215	.416**	.365**	.362**	.013
	Sig. (2-tailed)		.000	.076	.000	.002	.002	.918
	N	69	69	69	69	69	69	69
Self_Eff_2	Pearson Correlation	.525**	1	.554**	.403**	.448**	.333**	.068
	Sig. (2-tailed)	.000		.000	.001	.000	.005	.577
	N	69	69	69	69	69	69	69

Self_Eff_3	Pearson Correlation	.215	.554**	1	.405**	.359**	.276*	.076
	Sig. (2-tailed)	.076	.000		.001	.002	.022	.537
	N	69	69	69	69	69	69	69
Self_Eff_4	Pearson Correlation	.416**	.403**	.405**	1	.830**	.740**	.486**
	Sig. (2-tailed)	.000	.001	.001		.000	.000	.000
	N	69	69	69	69	69	69	69
Self_Eff_5	Pearson Correlation	.365**	.448**	.359**	.830**	1	.840**	.593**
	Sig. (2-tailed)	.002	.000	.002	.000		.000	.000
	N	69	69	69	69	69	69	69
Self_Eff_6	Pearson Correlation	.362**	.333**	.276*	.740**	.840**	1	.573**
	Sig. (2-tailed)	.002	.005	.022	.000	.000		.000
	N	69	69	69	69	69	69	69
Self_Eff_7	Pearson Correlation	.013	.068	.076	.486**	.593**	.573**	1
	Sig. (2-tailed)	.918	.577	.537	.000	.000	.000	
	N	69	69	69	69	69	69	69
Self_Eff_8	Pearson Correlation	-.207	-.270*	-.363**	-.122	-.115	-.159	.166
	Sig. (2-tailed)	.087	.025	.002	.316	.348	.193	.173
	N	69	69	69	69	69	69	69
Self_Eff_9	Pearson Correlation	-.072	-.083	.021	.250*	.141	.198	.328**
	Sig. (2-tailed)	.555	.497	.863	.039	.248	.103	.006
	N	69	69	69	69	69	69	69
Self_Eff_10	Pearson Correlation	-.194	-.300*	-.145	.009	.030	.161	.226
	Sig. (2-tailed)	.110	.012	.234	.941	.806	.187	.062
	N	69	69	69	69	69	69	69
Self_Eff_11	Pearson Correlation	-.051	-.092	-.260*	-.073	-.057	.003	.168
	Sig. (2-tailed)	.680	.453	.031	.549	.644	.982	.168
	N	69	69	69	69	69	69	69
TOTAL_Self_Eff	Pearson Correlation	.268*	.290*	.259*	.693**	.714**	.713**	.679**
	Sig. (2-tailed)	.026	.016	.032	.000	.000	.000	.000
	N	69	69	69	69	69	69	69

Correlations

		Self_Eff_8	Self_Eff_9	Self_Eff_10	Self_Eff_11	TOTAL_Self_Eff
Self_Eff_1	Pearson Correlation	-.207	-.072	-.194	-.051	.268*
	Sig. (2-tailed)	.087	.555	.110	.680	.026
	N	69	69	69	69	69
Self_Eff_2	Pearson Correlation	-.270*	-.083	-.300*	-.092	.290*
	Sig. (2-tailed)	.025	.497	.012	.453	.016
	N	69	69	69	69	69
Self_Eff_3	Pearson Correlation	-.363**	.021	-.145	-.260*	.259*
	Sig. (2-tailed)	.002	.863	.234	.031	.032
	N	69	69	69	69	69
Self_Eff_4	Pearson Correlation	-.122	.250*	.009	-.073	.693**
	Sig. (2-tailed)	.316	.039	.941	.549	.000

Etos_5	Pearson Correlation	.814**	.813**	.860**	.888**	1	.740**	.412**	.709**	.398**	.118	.672**	.123
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.001	.335	.000	.313
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_6	Pearson Correlation	.763**	.809**	.757**	.741**	.740**	1	.657**	.757**	.451**	.056	.745**	.099
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.646	.000	.417
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_7	Pearson Correlation	.519**	.535**	.505**	.358**	.412**	.657**	1	.628**	.268*	.092	.533**	.015
	Sig. (2-tailed)	.000	.000	.000	.002	.000	.000		.000	.026	.450	.000	.904
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_8	Pearson Correlation	.692**	.711**	.671**	.674**	.709**	.757**	.628**	1	.389**	-.077	.704**	.190
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.001	.527	.000	.118
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_9	Pearson Correlation	.402**	.423**	.455**	.445**	.398**	.451**	.268*	.389**	1	.211	.510**	.290*
	Sig. (2-tailed)	.001	.000	.000	.000	.001	.000	.026	.001		.081	.000	.016
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_10	Pearson Correlation	-.019	.036	-.034	.149	.118	.056	.092	-.077	.211	1	.227	-.159
	Sig. (2-tailed)	.876	.772	.784	.222	.335	.646	.450	.527	.081		.060	.191
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_11	Pearson Correlation	.696**	.694**	.668**	.688**	.672**	.745**	.533**	.704**	.510**	.227	1	.178
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.060		.142
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_12	Pearson Correlation	.092	.130	.150	.112	.123	.099	.015	.190	.290*	-.159	.178	1
	Sig. (2-tailed)	.453	.288	.220	.359	.313	.417	.904	.118	.016	.191	.142	
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_13	Pearson Correlation	.175	.160	.149	.193	.156	.134	.065	.128	-.119	-.057	.008	.043
	Sig. (2-tailed)	.151	.189	.221	.112	.200	.271	.593	.294	.330	.639	.950	.726
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_14	Pearson Correlation	.575**	.619**	.660**	.525**	.600**	.668**	.545**	.600**	.185	-.037	.600**	.055
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.128	.760	.000	.654
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_15	Pearson Correlation	.289*	.340**	.448**	.433**	.465**	.495**	.346**	.382**	.143	.140	.364**	.212
	Sig. (2-tailed)	.016	.004	.000	.000	.000	.000	.004	.001	.240	.253	.002	.081
	N	69	69	69	69	69	69	69	69	69	69	69	69
Etos_16	Pearson Correlation	.454**	.512**	.445**	.470**	.506**	.630**	.355**	.485**	.143	.112	.474**	.003
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.003	.000	.240	.360	.000	.982

	N	69	69	69	69	69	69	69	69	69	69	69	69
TOTAL_ Etos	Pearson Correlation	.838**	.872**	.854**	.846**	.860**	.892**	.666**	.815**	.552**	.193	.830**	.269*
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.113	.000	.025
	N	69	69	69	69	69	69	69	69	69	69	69	69

Correlations

		Etos_13	Etos_14	Etos_15	Etos_16	TOTAL_Etos
Etos_1	Pearson Correlation	.175	.575**	.289*	.454**	.838**
	Sig. (2-tailed)	.151	.000	.016	.000	.000
	N	69	69	69	69	69
Etos_2	Pearson Correlation	.160	.619**	.340**	.512**	.872**
	Sig. (2-tailed)	.189	.000	.004	.000	.000
	N	69	69	69	69	69
Etos_3	Pearson Correlation	.149	.660**	.448**	.445**	.854**
	Sig. (2-tailed)	.221	.000	.000	.000	.000
	N	69	69	69	69	69
Etos_4	Pearson Correlation	.193	.525**	.433**	.470**	.846**
	Sig. (2-tailed)	.112	.000	.000	.000	.000
	N	69	69	69	69	69
Etos_5	Pearson Correlation	.156	.600**	.465**	.506**	.860**
	Sig. (2-tailed)	.200	.000	.000	.000	.000
	N	69	69	69	69	69
Etos_6	Pearson Correlation	.134	.668**	.495**	.630**	.892**
	Sig. (2-tailed)	.271	.000	.000	.000	.000
	N	69	69	69	69	69
Etos_7	Pearson Correlation	.065	.545**	.346**	.355**	.666**
	Sig. (2-tailed)	.593	.000	.004	.003	.000
	N	69	69	69	69	69
Etos_8	Pearson Correlation	.128	.600**	.382**	.485**	.815**
	Sig. (2-tailed)	.294	.000	.001	.000	.000
	N	69	69	69	69	69
Etos_9	Pearson Correlation	-.119	.185	.143	.143	.552**
	Sig. (2-tailed)	.330	.128	.240	.240	.000
	N	69	69	69	69	69
Etos_10	Pearson Correlation	-.057	-.037	.140	.112	.193
	Sig. (2-tailed)	.639	.760	.253	.360	.113
	N	69	69	69	69	69
Etos_11	Pearson Correlation	.008	.600**	.364**	.474**	.830**
	Sig. (2-tailed)	.950	.000	.002	.000	.000
	N	69	69	69	69	69
Etos_12	Pearson Correlation	.043	.055	.212	.003	.269*
	Sig. (2-tailed)	.726	.654	.081	.982	.025
	N	69	69	69	69	69
Etos_13	Pearson Correlation	1	.064	.077	.108	.185
	Sig. (2-tailed)		.600	.527	.379	.127
	N	69	69	69	69	69
Etos_14	Pearson Correlation	.064	1	.573**	.746**	.730**
	Sig. (2-tailed)	.600		.000	.000	.000
	N	69	69	69	69	69
Etos_15	Pearson Correlation	.077	.573**	1	.366**	.570**
	Sig. (2-tailed)	.527	.000		.002	.000
	N	69	69	69	69	69

	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.142
	N	69	69	69	69	69	69	69	69	69	69	69
Etos_12	Pearson Correlation	.092	.130	.150	.112	.123	.099	.015	.190	.290*	.178	1
	Sig. (2-tailed)	.453	.288	.220	.359	.313	.417	.904	.118	.016	.142	
	N	69	69	69	69	69	69	69	69	69	69	69
Etos_14	Pearson Correlation	.575**	.619**	.660**	.525**	.600**	.668**	.545**	.600**	.185	.600**	.055
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.128	.000	.654
	N	69	69	69	69	69	69	69	69	69	69	69
Etos_15	Pearson Correlation	.289*	.340**	.448**	.433**	.465**	.495**	.346**	.382**	.143	.364**	.212
	Sig. (2-tailed)	.016	.004	.000	.000	.000	.000	.004	.001	.240	.002	.081
	N	69	69	69	69	69	69	69	69	69	69	69
Etos_16	Pearson Correlation	.454**	.512**	.445**	.470**	.506**	.630**	.355**	.485**	.143	.474**	.003
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.003	.000	.240	.000	.982
	N	69	69	69	69	69	69	69	69	69	69	69
TOTAL_Etos	Pearson Correlation	.852**	.881**	.872**	.837**	.858**	.901**	.668**	.839**	.548**	.823**	.295*
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.014
	N	69	69	69	69	69	69	69	69	69	69	69

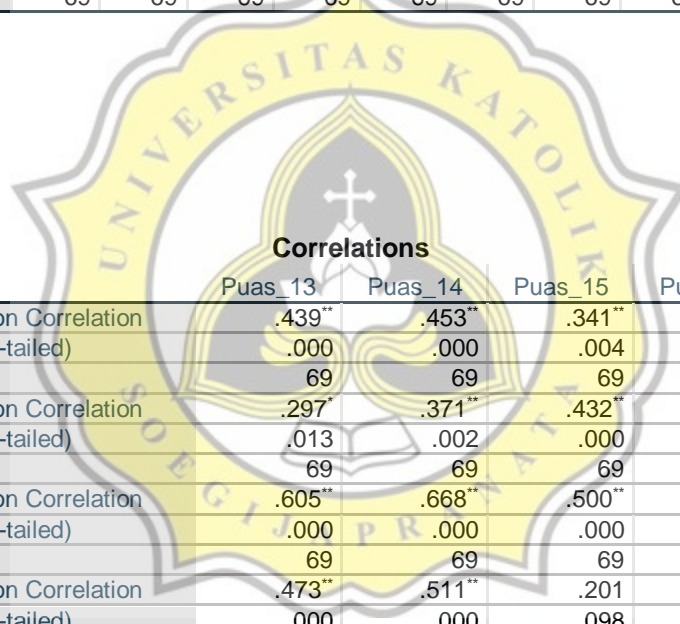
Correlations

		Etos_14	Etos_15	Etos_16	TOTAL_Etos
Etos_1	Pearson Correlation	.575**	.289*	.454**	.852**
	Sig. (2-tailed)	.000	.016	.000	.000
	N	69	69	69	69
Etos_2	Pearson Correlation	.619**	.340**	.512**	.881**
	Sig. (2-tailed)	.000	.004	.000	.000
	N	69	69	69	69
Etos_3	Pearson Correlation	.660**	.448**	.445**	.872**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	69	69	69	69
Etos_4	Pearson Correlation	.525**	.433**	.470**	.837**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	69	69	69	69
Etos_5	Pearson Correlation	.600**	.465**	.506**	.858**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	69	69	69	69
Etos_6	Pearson Correlation	.668**	.495**	.630**	.901**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	69	69	69	69
Etos_7	Pearson Correlation	.545**	.346**	.355**	.668**
	Sig. (2-tailed)	.000	.004	.003	.000
	N	69	69	69	69
Etos_8	Pearson Correlation	.600**	.382**	.485**	.839**
	Sig. (2-tailed)	.000	.001	.000	.000
	N	69	69	69	69
Etos_9	Pearson Correlation	.185	.143	.143	.548**
	Sig. (2-tailed)	.128	.240	.240	.000
	N	69	69	69	69
Etos_11	Pearson Correlation	.600**	.364**	.474**	.823**
	Sig. (2-tailed)	.000	.002	.000	.000

Correlations

		Puas_13	Puas_14	Puas_15	Puas_16	TOTAL_Puas
Puas_1	Pearson Correlation	.439**	.453**	.341**	.445**	.696**
	Sig. (2-tailed)	.000	.000	.004	.000	.000
	N	69	69	69	69	69
Puas_2	Pearson Correlation	.297*	.371**	.432**	.321**	.645**
	Sig. (2-tailed)	.013	.002	.000	.007	.000
	N	69	69	69	69	69
Puas_3	Pearson Correlation	.605**	.668**	.500**	.586**	.767**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_4	Pearson Correlation	.473**	.511**	.201	.394**	.671**
	Sig. (2-tailed)	.000	.000	.098	.001	.000
	N	69	69	69	69	69
Puas_5	Pearson Correlation	.560**	.573**	.345**	.519**	.721**
	Sig. (2-tailed)	.000	.000	.004	.000	.000
	N	69	69	69	69	69
Puas_6	Pearson Correlation	-.164	-.175	-.091	-.198	-.096
	Sig. (2-tailed)	.179	.149	.456	.103	.433
	N	69	69	69	69	69
Puas_7	Pearson Correlation	.795**	.762**	.628**	.666**	.840**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_8	Pearson Correlation	.689**	.669**	.365**	.570**	.707**
	Sig. (2-tailed)	.000	.000	.002	.000	.000
	N	69	69	69	69	69
Puas_9	Pearson Correlation	.703**	.643**	.580**	.600**	.765**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_10	Pearson Correlation	.722**	.657**	.789**	.611**	.794**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_11	Pearson Correlation	.606**	.586**	.653**	.503**	.673**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_12	Pearson Correlation	.731**	.656**	.757**	.590**	.770**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_13	Pearson Correlation	1	.885**	.684**	.742**	.863**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	69	69	69	69	69
Puas_14	Pearson Correlation	.885**	1	.678**	.823**	.864**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	69	69	69	69	69
Puas_15	Pearson Correlation	.684**	.678**	1	.700**	.735**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	69	69	69	69	69
Puas_16	Pearson Correlation	.742**	.823**	.700**	1	.783**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	69	69	69	69	69
TOTAL_Puas	Pearson Correlation	.863**	.864**	.735**	.783**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	69	69	69	69	69

Puas_13	Pearson Correlation	.439**	.297*	.605**	.473**	.560**	.795**	.689**	.703**	.722**	.606**	.731**
	Sig. (2-tailed)	.000	.013	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69	69	69	69	69	69
Puas_14	Pearson Correlation	.453**	.371**	.668**	.511**	.573**	.762**	.669**	.643**	.657**	.586**	.656**
	Sig. (2-tailed)	.000	.002	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69	69	69	69	69	69
Puas_15	Pearson Correlation	.341**	.432**	.500**	.201	.345**	.628**	.365**	.580**	.789**	.653**	.757**
	Sig. (2-tailed)	.004	.000	.000	.098	.004	.000	.002	.000	.000	.000	.000
	N	69	69	69	69	69	69	69	69	69	69	69
Puas_16	Pearson Correlation	.445**	.321**	.586**	.394**	.519**	.666**	.570**	.600**	.611**	.503**	.590**
	Sig. (2-tailed)	.000	.007	.000	.001	.000	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69	69	69	69	69	69
TOTAL_Puas	Pearson Correlation	.706**	.643**	.766**	.681**	.726**	.844**	.716**	.752**	.787**	.662**	.774**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	69	69	69	69	69	69	69	69	69	69	69



Correlations

		Puas_13	Puas_14	Puas_15	Puas_16	TOTAL_Puas
Puas_1	Pearson Correlation	.439**	.453**	.341**	.445**	.706**
	Sig. (2-tailed)	.000	.000	.004	.000	.000
	N	69	69	69	69	69
Puas_2	Pearson Correlation	.297*	.371**	.432**	.321**	.643**
	Sig. (2-tailed)	.013	.002	.000	.007	.000
	N	69	69	69	69	69
Puas_3	Pearson Correlation	.605**	.668**	.500**	.586**	.766**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_4	Pearson Correlation	.473**	.511**	.201	.394**	.681**
	Sig. (2-tailed)	.000	.000	.098	.001	.000
	N	69	69	69	69	69
Puas_5	Pearson Correlation	.560**	.573**	.345**	.519**	.726**
	Sig. (2-tailed)	.000	.000	.004	.000	.000
	N	69	69	69	69	69
Puas_7	Pearson Correlation	.795**	.762**	.628**	.666**	.844**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_8	Pearson Correlation	.689**	.669**	.365**	.570**	.716**
	Sig. (2-tailed)	.000	.000	.002	.000	.000
	N	69	69	69	69	69
Puas_9	Pearson Correlation	.703**	.643**	.580**	.600**	.752**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_10	Pearson Correlation	.722**	.657**	.789**	.611**	.787**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69

Puas_11	Pearson Correlation	.606**	.586**	.653**	.503**	.662**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_12	Pearson Correlation	.731**	.656**	.757**	.590**	.774**
	Sig. (2-tailed)	.000	.000	.000	.000	.000
	N	69	69	69	69	69
Puas_13	Pearson Correlation	1	.885**	.684**	.742**	.867**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	69	69	69	69	69
Puas_14	Pearson Correlation	.885**	1	.678**	.823**	.868**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	69	69	69	69	69
Puas_15	Pearson Correlation	.684**	.678**	1	.700**	.735**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	69	69	69	69	69
Puas_16	Pearson Correlation	.742**	.823**	.700**	1	.790**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	69	69	69	69	69
TOTAL_Puas	Pearson Correlation	.867**	.868**	.735**	.790**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	69	69	69	69	69

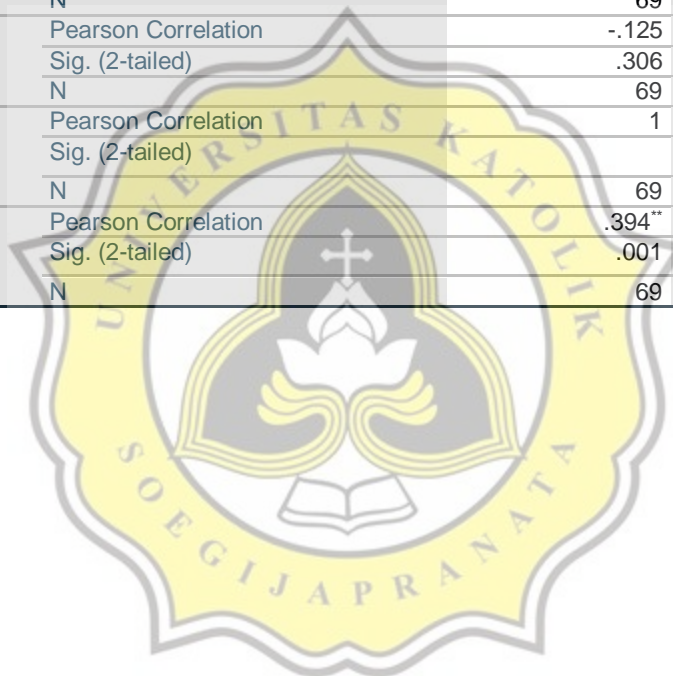
Kinerja

		Correlations				
		Kinerja_1	Kinerja_2	Kinerja_3	Kinerja_4	Kinerja_5
Kinerja_1	Pearson Correlation	1	-.024	.640**	.594**	.716**
	Sig. (2-tailed)		.847	.000	.000	.000
	N	69	69	69	69	69
Kinerja_2	Pearson Correlation	-.024	1	-.069	.059	.048
	Sig. (2-tailed)	.847		.573	.629	.698
	N	69	69	69	69	69
Kinerja_3	Pearson Correlation	.640**	-.069	1	.641**	.580**
	Sig. (2-tailed)	.000	.573		.000	.000
	N	69	69	69	69	69
Kinerja_4	Pearson Correlation	.594**	.059	.641**	1	.905**
	Sig. (2-tailed)	.000	.629	.000		.000
	N	69	69	69	69	69
Kinerja_5	Pearson Correlation	.716**	.048	.580**	.905**	1
	Sig. (2-tailed)	.000	.698	.000	.000	
	N	69	69	69	69	69
Kinerja_6	Pearson Correlation	-.117	.622**	-.340**	-.177	-.125
	Sig. (2-tailed)	.340	.000	.004	.146	.306
	N	69	69	69	69	69
TOTAL_Kinerja	Pearson Correlation	.671**	.578**	.548**	.721**	.751**
	Sig. (2-tailed)	.000	.000	.000	.000	.000

N	69	69	69	69	69
---	----	----	----	----	----

Correlations

		Kinerja_6	TOTAL_Kinerja
Kinerja_1	Pearson Correlation	-.117	.671**
	Sig. (2-tailed)	.340	.000
	N	69	69
Kinerja_2	Pearson Correlation	.622**	.578**
	Sig. (2-tailed)	.000	.000
	N	69	69
Kinerja_3	Pearson Correlation	-.340**	.548**
	Sig. (2-tailed)	.004	.000
	N	69	69
Kinerja_4	Pearson Correlation	-.177	.721**
	Sig. (2-tailed)	.146	.000
	N	69	69
Kinerja_5	Pearson Correlation	-.125	.751**
	Sig. (2-tailed)	.306	.000
	N	69	69
Kinerja_6	Pearson Correlation	1	.394**
	Sig. (2-tailed)		.001
	N	69	69
TOTAL_Kinerja	Pearson Correlation	.394**	1
	Sig. (2-tailed)	.001	
	N	69	69



REABILITAS

Hubungan Kerja

Reliability Statistics

Cronbach's Alpha	N of Items
.636	16

Kompleksitas Tugas

Reliability Statistics

Cronbach's Alpha	N of Items

.626	6
------	---

Motivasi

Reliability Statistics

Cronbach's Alpha	N of Items
.622	6

Komitmen Organisasi

Reliability Statistics

Cronbach's Alpha	N of Items
.937	11

Independensi

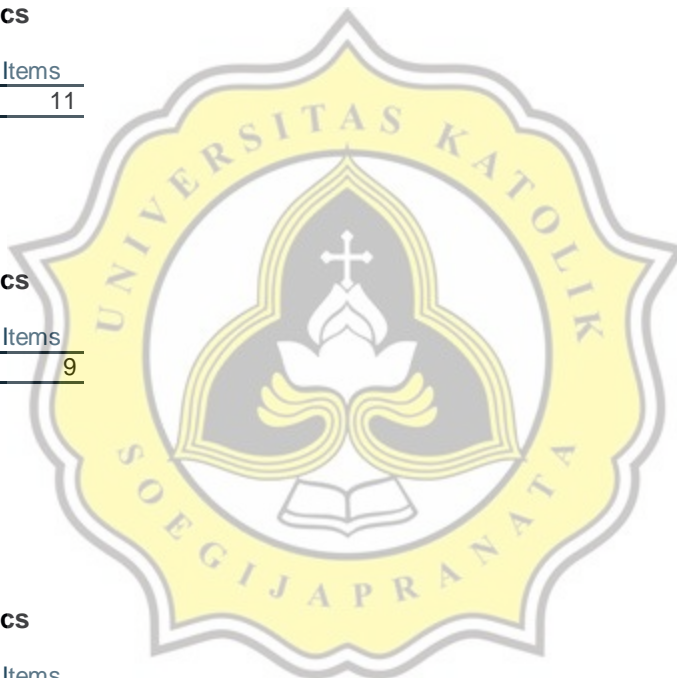
Reliability Statistics

Cronbach's Alpha	N of Items
.754	9

Self Efficacy

Reliability Statistics

Cronbach's Alpha	N of Items
.767	11



Etos Kerja

Reliability Statistics

Cronbach's Alpha	N of Items
.924	14

Kepuasan Kerja

Reliability Statistics

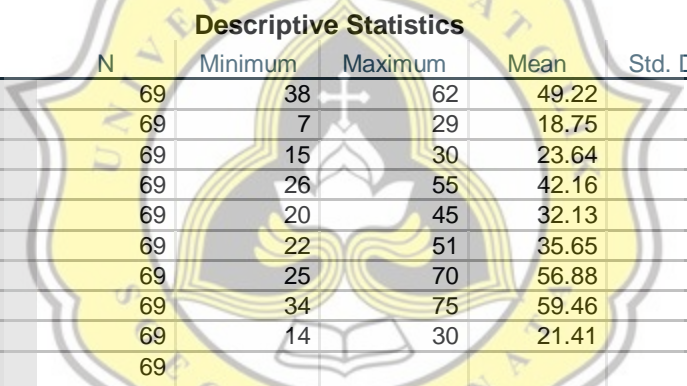
Cronbach's Alpha	N of Items
.942	15

Kinerja Auditor

Reliability Statistics

Cronbach's Alpha	N of Items
.613	6

Analisis Statistik Deskriptif



	N	Minimum	Maximum	Mean	Std. Deviation	Variance
TOTAL_Hub_Rekan	69	38	62	49.22	4.871	23.731
TOTAL_Kompleks	69	7	29	18.75	3.587	12.865
TOTAL_Motivasi	69	15	30	23.64	3.044	9.264
TOTAL_Komitmen_Orns	69	26	55	42.16	7.380	54.460
TOTAL_Indep	69	20	45	32.13	4.835	23.380
TOTAL_Self_Eff	69	22	51	35.65	5.856	34.289
TOTAL_Etos	69	25	70	56.88	8.032	64.516
TOTAL_Puas	69	34	75	59.46	8.432	71.105
TOTAL_Kinerja	69	14	30	21.41	2.793	7.803
Valid N (listwise)	69					

UJI ASUMSI KLASIK

Uji Normalitas Kolmogorof Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		69
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.09366066

Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.048
Test Statistic		.096
Asymp. Sig. (2-tailed)		.189 ^c

Uji Normalitas Shapiro Wilk

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.096	69	.189	.976	69	.218

Uji Multikolinieritas

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	9.525	5.032		1.893	.063		
TOTAL_Hub_Rekan	-.039	.058	-.067	-.659	.513	.900	1.111
TOTAL_Kompleks	-.150	.085	-.193	-1.767	.082	.786	1.272
TOTAL_Motivasi	.403	.103	.439	3.930	.000	.750	1.334
TOTAL_Komitmen_Orns	.007	.063	.018	.108	.914	.341	2.931
TOTAL_Indep	-.049	.085	-.086	-.579	.565	.428	2.335
TOTAL_Self_Eff	.056	.048	.118	1.175	.245	.928	1.078
TOTAL_Etos	.070	.047	.201	1.500	.139	.521	1.918
TOTAL_Puas	.040	.048	.121	.842	.403	.452	2.212

a. Dependent Variable: TOTAL_Kinerja

Uji Heterikedastisitas

Model	Coefficients ^a			
	Unstandardized Coefficients	Standardized Coefficients	t	Sig.

		B	Std. Error	Beta		
1	(Constant)	.381	2.971		.128	.898
	TOTAL_Hub_Rekan	.004	.035	.015	.116	.908
	TOTAL_Kompleks	-.044	.050	-.120	-.885	.380
	TOTAL_Motivasi	.000	.061	.001	.006	.995
	TOTAL_Komitmen_Orns	-.036	.037	-.197	-.959	.341
	TOTAL_Indep	.064	.050	.233	1.271	.209
	TOTAL_Self_Eff	.076	.028	.335	2.685	.009
	TOTAL_Etos	-.035	.028	-.212	-1.272	.208
	TOTAL_Puas	.010	.028	.061	.343	.733

Uji Ulang Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.001	.001		.578	.565
	hub_rekan2	.028	.020	.492	1.404	.166
	kompleks2	-.047	.043	-.318	-1.075	.287
	motivasi2	-.029	.045	-.255	-.645	.521
	komitmen2	-.018	.026	-.299	-.677	.501
	indep2	.031	.045	.380	.698	.488
	self_eff2	3.677E-7	.000	.181	.670	.505
	etos2	-.028	.022	-.591	-1.275	.207
	puas2	.026	.019	.582	1.324	.191

UJI REGRESI

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	8	.000	135.674	.000 ^b
	Residual	.000	60	.000		
	Total	.003	68			

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.973 ^a	.948	.941	.00165

Uji Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.001	.003		-.511	.611
	hub_rekan2	.117	.038	.264	3.109	.003
	kompleks2	.043	.081	.038	.535	.595
	motivasi2	.373	.084	.426	4.459	.000
	komitmen2	.017	.049	.038	.352	.726
	indep2	-.093	.084	-.146	-1.107	.273
	self_eff2	6.088E-7	.000	.039	.592	.556
	etos2	.056	.042	.152	1.353	.181
	puas2	.094	.036	.274	2.580	.012



8.95% PLAGIARISM
APPROXIMATELY

0.15% IN QUOTES

Report #13159601

BAB I PENDAHULUAN Latar Belakang Secara umum kantor akuntan publik (KAP) merupakan sebuah badan usaha yang telah mendapat ijin dari menteri keuangan yang berfungsi sebagai tempat bagi para akuntan publik memberikan jasanya. Menurut Undang Undang Republik Indonesia Nomor 5 Tahun 2011 Tentang Akuntan Publik, jasa yang ditawarkan oleh Kantor Akuntan Publik (KAP) adalah jasa asurans yang meliputi jasa audit atas laporan keuangan historis, jasa reuiu atas informasi keuangan historis dan jasa asurans lainnya yang berkaitan dengan akuntansi, keuangan dan manajemen. Kantor Akuntan Publik (KAP) dapat dikatakan berkualitas jika akuntan publik itu sendiri memiliki kinerja yang baik. Profesi akuntan publik memainkan peranan yang sangat penting dalam sebuah KAP. Akuntan publik dalam menjalankan tugasnya, sikap independensi yang berarti tidak terpengaruh terhadap kepentingan publik sangatlah penting. 10 11 245 Jika seorang auditor tidak memiliki independensi tinggi yang menyebabkan maraknya manipulasi korporat sehingga merugikan kepentingan pemakai